

Scotland's Climate Change Plan: 2026-2040

Annex 4 – Consultation and Scrutiny

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What's happened since the draft Plan was published?

Overview

Since publication of the draft Climate Change Plan in November 2025, individuals and organisations across Scotland have offered feedback on its vision, policies and proposals. This feedback has strengthened the final Plan and deepened our understanding of how Scotland can continue to reduce emissions, grow the economy and deliver co-benefits, including warmer homes and more connected communities.

Climate mitigation is a key priority for a large number of organisations in Scotland, including public bodies, local authorities and the third sector. We also know from the [Scottish Climate Survey](#)¹ that a majority of people in Scotland believe climate change is an immediate and urgent issue. Confronting the challenges that climate change poses is vital and, to do so, we must act collaboratively and take advantage of our collective talent, knowledge and experience. Widespread participation and engagement are essential to realising this.

The following sections summarise the consultation and scrutiny period and illustrate how feedback has helped shape this final Climate Change Plan.

This Annex is designed to meet the requirements under Section 35A(1A) and (2) of the Climate Change (Scotland) Act 2009. Those sections require Scottish Ministers to detail feedback received on the draft plan, respond to any Parliamentary report or resolution and set out any changes made to the final Plan in response.

Public engagement

Following publication of the draft Plan, the Scottish Government commissioned five partner organisations to lead an extensive programme of public engagement. This aimed to increase awareness and understanding of the CCP and, more broadly, the twin crises of climate change and nature loss, and to gather feedback on how proposed actions within the Plan could be practically and fairly delivered.

Engagement took place across the country, with a focus on three geographical areas historically associated with fossil-fuel intensive industries, where unjust transitions have, regrettably, occurred in the past due to decisions taken elsewhere – namely, Greater Glasgow and Clyde, Aberdeen and Aberdeenshire, and Forth Valley and Grangemouth. We worked with a number of 'trusted messengers' to reach a diverse range of groups and ensure that the response to the consultation on the draft Plan was broad based and incorporated the views of people with different needs, interests and backgrounds.

Initial feedback from the partners suggested widespread public concern about the climate and environment, with an appetite from people for their views to be heard and considered.

¹ 72% of respondents felt climate change is an immediate and urgent problem - Scottish Government: [Scottish Climate Survey: main findings](#).

More than 100 events were held between December 2025 and the end of January 2026 when the consultation closed. Almost 2,000 people participated directly in one or more of the events including groups of young people, disabled people, people from ethnic minority backgrounds and people based in rural areas. Together, these groups contributed a rich array of perspectives which complemented the wider public consultation; delivered on the online Citizen Space platform.

The programme also provided a valuable legacy with a wide suite of materials, including short films, slide packs and session plans, developed by the Royal Scottish Geographical Society on the Scottish Government's behalf.

The outputs of the engagement programme have informed policy choices in this final Plan and will also influence delivery of the CCP and the [Public Engagement Strategy for Climate Change](#), which is due to be refreshed in 2026. This will take account of the latest Scottish Government policy positions and strategies including this new CCP, our National Adaptation Plan, and Just Transition plans.

Responses to the public consultation are published online, on the [Citizen Space platform](#). Responses have only been published where respondents gave us permission to do so.

In order to understand the key messages and insights from the consultation responses and reports from the public engagement programme, we commissioned an independent analytical report of these, delivered by Alma Economics, in February 2026. This report informed a series of recommendations that were considered to improve the final CCP.

Representative engagement

Scottish Government Ministers and officials engaged with a wide range of stakeholder groups on the draft Plan. We heard a breadth of opinions and direct feedback on how we could strengthen the final Plan and the delivery of the actions in the Plan, as well as foster a place-based approach to delivery with key partners.

The Cabinet Secretary for Climate Action and Energy and Scottish Government officials met with over 100 representative bodies, including the leaders of ten Community Climate Action Hubs, Public Health Scotland representatives, Scotland's Enterprise Agencies and the Scottish Chambers of Commerce.

We ran workshops in partnership with the Convention of Scottish Local Authorities (COSLA), SOLACE and Sustainable Scotland Network (SSN) to engage with Local Authorities across Scotland, and consulted with the Climate Change Plan Advisory Group (CCPAG) in collaboration with the Climate Emergency Response Group (CERG) to gain expert advice on how to successfully deliver and finance the actions in the Plan. In December 2025, Scottish Government officials also held a session on the CCP with members of the Just Transition Commission.

We conducted technical deep dives with stakeholder organisations on the financial and analytical underpinnings of the Plan, and we engaged across the Scottish

Government and public bodies to further promote a joined-up approach with Scotland's other climate, nature and environment plans such as the [Environment Strategy for Scotland](#), the [Scottish biodiversity strategy to 2045](#) and a [Circular Economy Strategy for Scotland](#). We also discussed what the Plan means for disadvantaged parts of society with groups such as The Poverty Alliance and Nesta to strengthen the extent to which Just Transition principles are embedded in the final Plan.

Further, Scottish Government Ministers and officials also carried out sector-based engagement to better understand how the Plan will affect our key stakeholders and to strengthen the delivery of the actions in the Plan.

The Cabinet Secretary for Transport visited the E.ON Rapid EV Charging Hub in Stirling to highlight the importance of decarbonised road transport. The recent opening of this privately funded public charge point site demonstrates the importance of working with stakeholders to deliver some of the EV actions set out in the CCP. Transport Scotland officials also met with the Public Health and Sustainable Transport Partnership to seek feedback on our plans for electric vehicle rollout and car use reduction.

Officials in the Agriculture sector met with a number of stakeholders, including the National Farmers Union Scotland, Quality Meat Scotland, Nourish Scotland, Soil Association Scotland and WWF Scotland to hear their feedback on the content of the draft Plan and refine policies and proposals in the Agriculture sector. Scottish Government officials also met with the Scottish Whisky Association and Food and Drink Federation Scotland to understand their reaction and views on the draft Plan.

Parliamentary scrutiny

Under the Climate Change (Scotland) Act 2009 as amended by the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019, the draft CCP was required to be laid before Parliament for 120 days.

During this period, MSPs from ten Committees scrutinised the draft Plan through evidence from expert witnesses and insights from individuals and organisations across the country.

Four Committees published reports on the draft CCP, including the Local Government, Housing and Planning Committee (6 February 2026), the Rural Affairs and Islands Committee (11 February), the Net Zero, Energy and Transport Committee (27 February), and Health, the Social Care and Sport Committee (3 March). Six further Committees contributed to the Net Zero, Energy and Transport Committee's report.

The reports included recommendations to be considered for the final Plan. On 5 March 2026, the NZET Committee led a debate in Parliament on their report on the draft CCP.

The Scottish Government also offered briefings to MSPs on the draft CCP during the scrutiny period.

Role of the Climate Change Committee

The Climate Change Committee (CCC) is an advisory body that provides independent, expert advice and monitoring to all governments of the UK in relation to climate change mitigation and adaptation policy. They publish an annual report monitoring Scotland's progress in reducing emissions.

The 2025 Scottish Progress Report was published on 25 February 2026 and included an assessment of the draft CCP. The report contained eighteen priority recommendations for Scottish Government climate change mitigation policy, including some that are applicable to this final CCP. [The Scottish Government's response to the report](#) and all eighteen recommendations is published online.

Summary

All of the feedback received has been considered in order to strengthen this final CCP, and widen our understanding of climate mitigation in Scotland.

This document is just one step in our journey to reduce carbon emissions, grow our economy and deliver benefits for people across Scotland. But it is not the end of the story, and the information, public insights and passionate responses that we received will continue to shape Scottish Government policy in future.

‘You said, we did’

Overview

We want people across Scotland to actively participate in shaping just, fair and inclusive climate mitigation policy.

Many of the recommendations and feedback that we received have called for delivery to be accelerated, or for already-committed action to be undertaken. We have accepted these recommendations, and reconsidered policy positions based on the importance stakeholders place upon them.

Where we have not agreed with suggested changes to the policies or proposals or our approach outlined in the draft Plan, we want to explain why this is the case. Where we have specified the source of a recommendation, this does not necessarily mean that we have not received the same, or similar, feedback from another or multiple other sources.

Cross-cutting changes

The CCP is organised around seven key sectors of the economy, but the feedback received on the draft Plan, and the changes included within this final version, are frequently cross-cutting.

Accessibility

In response to recommendations from the Net Zero, Energy and Transport Committee and several public consultation responses, we have reviewed and improved accessibility of this final version. We want to ensure that everyone can understand the importance of tackling climate change and the actions that we are taking, in a way that is appropriate to them. As a result, we reviewed the [Easy-read](#) and [Children’s](#) versions of the draft Plan (also available in Gaelic), ahead of final publication.

Emissions reductions modelling

In response to a recommendation from the Net Zero, Energy and Transport Committee, we have included further detail on the emissions reductions that we expect to achieve from each mitigation policy and the methodological approach that resulted in these figures, including key data inputs and assumptions. This is done on a sector-by-sector basis in Annex 3.

Monitoring and evaluation

The Net Zero, Energy and Transport Committee also called for the final Plan to include a comprehensive mix of early warning indicators, an indicators-based dashboard to monitor progress of delivery, and for the CCC to have a role in monitoring progress.

In response, we have provided a full list of emissions reduction and just transition indicators for the monitoring and evaluation framework in Annex 3. Emissions-reduction indicators underpin monitoring of progress towards sub-sectoral outcomes and are designed to be sensitive to change in the near term. This allows them to complement time-lagged greenhouse gas emissions data, providing earlier insight into whether delivery is progressing at a pace and scale consistent with expectation.

Scotland's Climate Change Plan will be monitored through annual reporting, ensuring short-term transparency on progress. This annual cycle supports regular scrutiny and enables early identification of delivery risks by bringing all relevant evidence together in a single, coherent product.

We will continue to review presentation of climate delivery on an ongoing basis.

To complement this, the CCC already provide an independent assessment of Scotland's progress through their annual reports to the Scottish Government, offering external validation of whether policies are on track to meet legislated carbon budget targets.

Costs

The Net Zero, Energy and Transport Committee recommended that the CCP provide a breakdown of the incidence of costs. The final CCP sets out an assessment of the cost and benefits of the policies in the Plan, in line with the requirements of the legislation. These are set out at the overall Plan level, and broken down further by sector and policy grouping.

Costs have not been broken down by who is expected to pay because the allocation of spend across different groups will be dependent on significant variables like UK Government decisions and technological advancements over the 15-year lifetime of the Plan which can affect private sector investment. The information provided in the CCP on costs is the most required of any climate change plan in the UK, and the content provided is in line with legislative requirements. How costs are met needs to be at the forefront of delivery on a continuing basis as part of our commitment to regular monitoring of progress in our actions.

Already, the 2026-27 Scottish Budget has factored in required funding to take forward the policies set out in this document for the early phase of Carbon Budget 1. In addition, we have included information to demonstrate our approach to estimating costs including models employed, data inputs, key assumptions and dependencies.

Financial benefits

In response to a recommendation from the Net Zero, Energy and Transport Committee, we have set out a range of the direct financial benefits for people's everyday lives from the Plan. This is presented on a per policy level, where possible. As with costs, we have also included information to demonstrate our approach to estimating benefits including models employed, data inputs and assumptions.

Wider co-benefits

The Health, Social Care and Sport Committee called for health outcomes and impacts on health inequalities to be made more explicit in the Plan. In response, we have significantly increased the prominence of the benefits to our health and wellbeing that can result from action on climate change and nature loss within the Plan. This includes significant benefits from cleaner air, warmer homes, health-promoting natural and built environments, high quality public services and fair work in a thriving economy.

The final Plan makes stronger connections between delivery of our ambitions for climate and nature, and our priorities for health, wellbeing and social care in Scotland. The CCP will support delivery of Scotland's prevention-focused Population Health Framework, wider public service reform agenda and the ambitions of the Scottish Government to build a fairer, greener and healthier Scotland.

In addition, we have worked with the Edinburgh Climate Change Institute (ECCI) at the University of Edinburgh to quantify and describe the co-benefits of climate action, including for our health and wellbeing, with positive outputs for individuals and public finances from reduced strain on our public services.

Impact assessments

Some of the feedback that we received on the draft Plan has been incorporated into our updated impact assessments. Hearing views directly from the public and our stakeholders has been crucial in understanding how the CCP may affect different societal groups across Scotland. When finalising the Plan we have developed our impact assessments to highlight feedback on the potential positive and negative impacts of the Plan on Scotland's communities.

Some of the key feedback that we received includes:

- The Island Communities Impact Assessment (ICIA) should consider the negative effects for rural areas of the Plan, including from new infrastructure, especially for the Highlands and Islands.
- The Equality Impact Assessment (EqIA) should consider:
 - groups that would be most affected by rising living costs, such as higher bills and heating expenses from traditional heating, as well as the costs associated with retrofitting;
 - disabled people, ethnic minorities, older people, and those with long-term health conditions who could be negatively and disproportionately affected by the requirements of the transition;
 - the specific risk of leaving communities and vulnerable groups behind if a just transition is not prioritised; and
 - the disproportionate impact of the Plan, or climate change, on rural and island communities.
- The Fairer Scotland Duty Assessment (FSDA) should consider:
 - fossil fuel industries, either through employment or financial dependence, including the impact on this workforce and supply chain

- from potential for unemployment, difficulties in transitioning to new roles, and the need for reskilling; and
- the risk of leaving communities behind if a just transition is not prioritised, particularly vulnerable groups.

These documents are published separately, on the Scottish Government website:

- [Business and Regulatory Impact Assessment \(BRIA\)](#)
- [Child Rights and Wellbeing Impact Assessment \(CRWIA\)](#)
- [Equality Impact Assessment \(EqIA\)](#)
- [Fairer Scotland Duty Assessment \(FSDA\)](#)
- [Island Communities Impact Assessment \(ICIA\)](#)

The [Strategic Environmental Assessment \(SEA\): Environmental Report](#) will be followed up with a Post Adoption Statement.

Buildings (Residential and Public)

Accelerate action

The CCC and Local Government, Housing and Planning Committees recommended that the Scottish Government urgently develop and implement a rapid transition to low carbon heating in existing buildings.

In response, we recognise the urgency of taking action to decarbonise heating. That is why we published a [draft Buildings \(Heating and Energy Performance\) and Heat Networks \(Scotland\) Bill](#) on 18 November 2025. Publication of the draft Bill gives stakeholders clarity and will enable the Scottish Government to formally introduce the Bill early in the next Parliament, subject to the outcome of the election.

However, we must ensure that our work to decarbonise homes does not exacerbate fuel poverty – particularly at a time when people are struggling with energy costs. That would not enable a just transition. In order to make clean heating systems more affordable to run, the UK Government must take further and enduring action to rebalance the price of electricity relative to gas. This point was raised by responses to the public consultation and we will continue to urge the UK Government to act.

Our Heat in Buildings Strategy and Delivery Plan will be published by the end of 2026 and will set out the actions needed to meet the decarbonisation target, providing clear direction on the future of heating Scotland's buildings.

Funding

Responses to the public consultation recommended that grant funding be made available to decarbonise homes and buildings, targeted at the most vulnerable. Support for insulation installation in remote areas where there can be higher costs was also recommended.

In response, we accept the recommendation because the Scottish Government already provides a comprehensive package of support that includes insulation and additional funding for rural communities. We know, however, that there has been

limited of awareness of the support available. That is why we funded a marketing campaign at the end of 2025 that was specifically targeted at vulnerable households.

Whilst we recognise that grant funding supports the capital cost of investing in clean heating, the most important enabling factor for households to make the transition is addressing ongoing affordability, including the need for the UK Government to reform energy pricing.

Advice services

The Local Government, Housing and Planning Committee also recommended that we widen our offer of advice and guidance. In response, we accept this recommendation and recognise the issue. The marketing campaign we ran in late 2025 sought to address the lack of awareness of the free and impartial advice offered by Home Energy Scotland (HES). We continue to view HES as the single and first point of access for trusted independent advice. However, in considering the future nature and scope of advice services, we will look at how best to align HES with other advice sources. We will also monitor and consider proposals relating to provision of advice in connection with the UK Government's proposed Warm Homes Agency as further details emerge.

Role of local authorities

The Local Government, Housing and Planning Committee made a number of recommendations relating to the role that local authorities can play in the heat transition in Scotland. In response, we recognise this potential role and will seek to build on existing engagement to ensure that we keep Local Authorities central to policy and delivery.

We will engage closely with local authorities during the development of the Strategy and Delivery Plan.

The Local Heat and Energy Efficiency Strategies (LHEES) strategies and delivery plans have provided both local authorities and the Scottish Government with invaluable understanding of the local context across Scotland. Work is already underway on the supporting framework for the next iteration in collaboration with local stakeholders. Our aim is to build on the existing LHEES, standardise where possible and create a streamlined and investible delivery route to underpin our Heat in Buildings Programme.

We are reviewing our overall approach to supporting the rollout of heat networks and, as part of the wider Heat in Buildings Strategy and Delivery Plan during 2026, will set out our findings and new actions – including the role for local authorities, which we will develop alongside local government.

Transport

Public transport

Responses to the public consultation recommended the promotion of public transport use by making it affordable, consistent and well-connected nation-wide, especially for rural areas. The CCC made a related recommendation to improve public transport across Scotland, whilst also noting that the Scottish Government had made good progress delivering recent modal shift interventions.

In response, the Scottish Government supports modal shift to more sustainable forms of transport and this is already outlined in the Plan. We currently spend over £2 billion annually to support public transport, including providing over 2.4 million people in Scotland with access to free bus travel, including all children and young people under 22, eligible disabled people and everyone aged 60 and over.

Our ferry fares policy supports affordability for fare payers in several ways. In addition to our Road Equivalent Tariff (RET) for most routes on the Northern Isles and our Clyde and Hebrides networks ferries, we have:

- introduced free travel for under-22-year-old islanders on the inter-island ferries within Orkney, Shetland and the Outer Hebrides;
- extended the Young Persons concessionary scheme that provides islanders with two free return journeys to the mainland each year to 16 to 21 year olds; and are removing mid- and peak- season fares for islanders travelling on the Northern Isles ferries, in addition to their existing islander discount.

Since the publication of the draft CCP we have also confirmed HiTrans and ZetTrans as the pilot delivery partners for the £2 bus fare cap pilot. The bus fare cap pilot is a 12 month Scottish Government initiative designed to make bus travel more affordable, improve access for low-income communities and support sustainable travel for people across the pilot areas. The pilot areas are Highland, Moray, Argyll and Bute, Na h-Eileanan Siar and Shetland.

In addition, from 1 September 2025, ScotRail peak fares have been removed for good. It makes ticketing simpler and more straightforward and we will work with partners to promote these changes to encourage as many people as possible to choose public transport.

Electric vehicle charging

The CCC recommended that Scotland should expand provision of electric vehicle (EV) charging infrastructure and provide reliable public information on electric vehicles to support the successful implementation of the ZEV mandate and also noted recent good progress, which would need to continue, supporting the rollout of EVs and charging infrastructure. In response, we will continue to take forward this recommendation.

Since 2011 the Scottish Government has provided over £65 million to support the development of public EV charging infrastructure across Scotland. As a direct result

of this funding and increasing private sector investment Scotland now has over 12,000 EV chargers. Scotland has one of the most comprehensive public charging networks in the UK, with more rapid public EV charge points per person than any other part of the UK except the South East of England. The Scottish Government's draft Vision Implementation Plan published in December 2024 sets out a route map towards 2030, largely funded and delivered by the private sector.

The private sector is already making significant investments in public EV charging in Scotland and is estimated to have invested between £25-35 million in 2023, £40-£55 million in 2024 and £50-75 million in 2025. Through the Scottish Government's £30 million EV Infrastructure Fund, we are continuing to support local authorities to work in partnership with the private sector to expand public EV charging across Scotland, with public funding prioritising those areas of Scotland less likely to benefit from stand-alone private sector investment in public EV charging infrastructure, including rural and island communities and enabling matched private sector investment. In August 2025 the Scottish Government also announced a further £4.5 million to support the delivery of public EV charging infrastructure in rural and island communities.

We also recognise the importance of public engagement and clear information to support EV uptake. We will continue to consider what more we can do in this area, for example through the Scottish Government's Let's Do Net Zero campaign to raise awareness and encourage the adoption of EVs. Continued engagement with UK Government on its taxes and incentives affecting vehicles, charge points investment and coordination with the energy sector remain vital to a successful transition to decarbonised transport.

Heavy Goods Vehicles (HGVs)

The Net Zero, Energy and Transport Committee report stated that the draft Plan sets out ambitions for electrification or modal shift in freight that appear unrealistic and with insufficient detail on delivery. The Committee suggested that 'drop-in' biofuels may offer a more realistic route to decarbonisation in the short term.

In response, the trajectory for HGV decarbonisation within the CCP mirrors that of the CCC. Programmes are already under way to support the transition of HGVs to zero emission, including the £2 million Zero Emission HGV Market Readiness Fund, which supports operators and consortia to conduct technical analysis and develop business plans for decarbonisation of vehicle fleets; and the £800,000 Zero Emission HDV Skills Programme, which supports organisations to develop and implement different approaches to accessing the skills and expertise required for the adoption of zero emission heavy duty vehicles; and working with academia and the road haulage sector to map the future demand for en route HGV charging. The outputs of these activities are feeding into the development of a broader programme intended to begin next year.

The Scottish Government is keeping the role of biofuels and other alternative combustion fuels under review. While they may offer short-term benefits for reducing net emissions from heavy duty road vehicles, analysis to date suggests that they should be prioritised for use in modes such as long-haul aviation and

shipping where alternative methods of decarbonisation, such as electrification, may be less feasible. The Scottish Government's approach to the decarbonisation of HGVs will continue to evolve, taking into account the outcome of the current UK Government consultation on a new regulatory framework for HGV CO2 emissions.

Active Travel

The CCC recommended that the Scottish Government improve Scotland's public transport services and active travel infrastructure through strategic investment in integrated networks, enhanced services, and dedicated walking and cycling routes, supported by long-term funding and powers for local councils.

In response, we remain committed to our 2030 vision for active travel – where walking, wheeling and cycling are the natural choice for shorter everyday trips. This Plan continues to support the delivery of high quality active travel and bus infrastructure, sustainable travel integration, and behaviour change activity to promote walking, wheeling and cycling for everyday shorter journeys. In 2025-26, with £178 million of investment, we continue to transform communities, enabling more people to walk and cycle and help to improve their health and wellbeing. We provided £20 million through the Bus Infrastructure Fund in 2025-26 and that is delivering improvements on the ground for passengers as well as continuing the development of more ambitious schemes.

Through legislation, the Scottish Government has given local authorities powers on partnership working, franchising and to run their own bus services. Our approach enables local transport authorities to determine what is best to address any transport challenges in their local areas. The final regulations needed for bringing the bus franchising powers into full effect came into force on 10 June 2025 and the Scottish Government continues to develop the statutory guidance for both Bus Services Improvement Partnerships and Local Services Franchises. To improve bus services, the Scottish Government allocated almost £50 m in 2025-26 to support current bus services through the Network Support Grant so that operators can continue providing access to affordable transport. Consultation on legislative provision of bus services 'open data' information was undertaken in 2025 and work continues to develop guidance for bus operators on enhancements to this to include fares, stops, ticketing and real time location information ahead of measures being laid at the end of this year. This data supports provision of quality journey planning information across Scotland and aligns with Scottish Government and the National Smart Ticketing Advisory Board commitments for 'one true source' of travel data, made openly available for use.

Car use

Responses to the public consultation recommended measures that disincentivise higher carbon modes of travel, such as flying and private car use.

In response, we published our renewed commitment to reducing private car use in June 2025. This is to support emission reduction towards our net zero targets but also towards co-benefits on health and well-being, tackling inequalities and improving places for people. Our Draft Transport Just Transition Plan acknowledges

that opportunities to reduce car use in rural areas are limited and we do not expect car use to reduce at the same rate as in towns and cities.

Aviation

Similarly, our Aviation Statement, published in 2024, contains the following vision: “To help Scotland be at least as well-connected as leading peer regions and nations while reducing the environmental impact of aviation, so that we can enjoy the economic and social benefits of air travel and support a just transition to our net-zero by 2045 target.” The Statement contains various actions to help decarbonise aviation, which build on the efforts already being taken by the sector. Much of aviation policy currently remains reserved to the UK.

Scotland is a member of the UK Emissions Trading Scheme, a ‘cap and trade’ scheme that includes aviation. The ETS is an important tool to help the aviation sector to decarbonise in line with climate targets.

Since publication of the draft Plan, we have committed to introducing a Private Jet Supplement from April 2028 through Air Departure Tax. Private jet flights are responsible for more emissions per passenger than commercial aviation. This measure will therefore target those flights that are responsible for disproportionately high emissions and ensure that those who choose to travel by private jet pay a fair share for that privilege. The Scottish Government launched a consultation on our Air Departure Tax proposals on 29 January 2026, including the Private Jet Supplement. This closes on 26 March 2026 and a response will then be published in due course.

Waste

Tackling the impact of products through product stewardship

Responses to the public consultation recommended that the Scottish Government and UK Government explore stronger extended producer responsibility measures to address issues such as excessive packaging, fast fashion, short product lifespans and built-in obsolescence.

In response, we agree and we are taking direct action to address this. This includes developing and publishing a Product Stewardship Plan in 2026 that will set out the actions we propose to take on eight priority products that have significant potential to reduce carbon and support a more circular economy. Based on a range of evidence sources and acting on feedback from the recent consultation on our Circular Economy Strategy, the final Strategy and CCP now confirm that the eight products to be covered by the plan are packaging, electronics, batteries, vehicles, end-of-life fishing gear, clothing and household textiles, mattresses and furniture. We are committed to further reforming existing extended producer responsibility schemes, and will seek to implement a new extended producer responsibility programme for textiles in partnership with the other nations of the UK.

Repair and reuse

Responses to the public consultation recommended that the Scottish Government provide stronger support for repair and reuse activities, including potential funding for repair hubs, integrating repair skills into education, and enabling community-based initiatives. They also emphasised the importance of skills development and accessible training to expand repair capacity across Scotland.

In response, we recognise the importance of strengthening Scotland's repair and reuse capacity, and actions to progress this are set out in the [Circular Economy & Waste Route Map](#). As the CCP sets out, mainstreaming reuse and repair is key to addressing the current unsustainable approach to consumption and production. As well as influencing product design and manufacture, for example, through the producer responsibility measures in the Plan, we are working with Zero Waste Scotland to develop measures to improve the reuse experience for consumers, and support alternative business models so that leasing, repair and refurbishment, and reuse of products is easier and more attractive for businesses.

We also know that the transition to a circular economy will have implications for the existing workforce. As well as potentially creating new job opportunities, the introduction of interventions around repair, reuse and reprocessing is likely to require training and skills development for the current workforce. As interventions are developed, we are actively taking into account re-skilling to ensure access to new jobs and access for disadvantaged groups to opportunities. This is particularly relevant for those within construction and demolition, business and commerce, and for consumption-related measures.

Delivering better and more consistent household recycling and waste services

Responses to the public consultation recommended that the Scottish Government increase transparency, oversight and greater central involvement in recycling collection processes across all local authorities; and this should involve work with local authorities to create consistent, national recycling standards to reduce confusion.

In response, we agree, and in line with pre-existing commitments and measures set out in the CCP, the Scottish Government is committed to working with partners, including local government, to ensure improved, more consistent recycling and waste services for households across Scotland. To achieve this, we are developing a statutory Code of Practice for household waste services to replace the existing voluntary Code. The development of the new code is based on a co-design process with households, COSLA, local authorities, third sector organisations and service operators for high quality, high performing household recycling services for both kerbside and flatted properties.

This will conclude by the end of 2026, and be followed by public consultation and parliamentary scrutiny. Reflected in these new standards, recyclable plastic film and flexible packaging is to be collected for recycling from both households and businesses across the UK by 31 March 2027.

Alongside the new Code of Practice, we will develop, in partnership with COSLA, an action-focused improvement programme as a framework to enable local authorities to improve their household recycling and reuse rates. This programme will support the setting of ambitious and achievable statutory local recycling and reuse performance targets for household waste services from 2030 onwards, underpinned by funding sufficient to enable their delivery.

Updated emission projections linked to the Biodegradable Municipal Waste landfill ban

The Net Zero, Energy and Transport Committee asked the Scottish Government to set out in the final Plan revised projections on emissions for landfill and energy from waste, as a consequence of the delay in full enforcement of the ban on sending biodegradable municipal waste (BMW) to landfill, and any other relevant developments.

In response, we have fully accepted this recommendation, and revised emissions projections for both landfill (in the Waste sector) and energy from waste sources (within Energy Supply) are incorporated into the final Plan. As a result, the final Climate Change Plan has taken into account that relatively small amounts of biodegradable municipal waste are expected to be landfilled in 2026 and 2027, based on advice from SEPA. The projected impact of this change on overall CCP emissions remains minimal. More detail on this is covered in the waste sectoral annex, and the analytical annex under the landfill and energy from waste sections.

Global climate emissions

The Net Zero, Energy and Transport Committee highlighted the importance of global emissions, and the risk of offshoring emissions. It recommended that the Scottish Government consider including an early-warning or performance indicator specifically tailored to prevent emissions being moved “off balance sheet” through offshoring goods consumed in Scotland that could be produced here.

In response, the Scottish Government agrees with the Committee regarding the importance of tackling Scotland’s wider global footprint. Only focusing on emissions produced here in Scotland would risk creating perverse policy incentives and disincentives, and risk “offshoring” emissions rather than abating them. The policies and proposals in the waste chapter are designed to both tackle the territorial emissions that result from the waste sector to 2040, and the wider carbon impact of Scotland’s waste, by changing how Scotland produces, consumes and manages its resources.

However, as the Committee notes, the focus of the CCP is necessarily on emissions from within Scotland. Given this, it is important to highlight other publications that do focus on this issue. For example, the Scottish Government publishes a statistical report with estimates Scotland’s Carbon Footprint, that meets the requirements under Section 37 of the Climate Change (Scotland) Act 2009. The newly published Circular Economy Strategy for Scotland includes an international outcome and set of indicators to track the reduction of negative impacts experienced internationally as a result of Scotland’s production, consumption and disposal.

Energy from Waste (EfW) and Carbon Capture and Storage

The CCC recommended that the Scottish Government should ensure that new Energy from Waste (EfW) capacity is only permitted where a viable route to connecting carbon capture and storage (CCS) can be established.

In response, we partially accept this recommendation, as it is broadly in line with pre-existing commitments in the Plan. Scotland's National Planning Framework 4 policy already states that development proposals for EfW plants will not be supported except under limited circumstances – some of these circumstances being that consideration is given to methods to reduce carbon emissions of the facility (for example, through CCS), the development is consistent with climate change mitigation targets and in line with circular economy principles, and that it has supplied an acceptable decarbonisation strategy aligned with Scottish Government decarbonisation goals.

Our partial acceptance in response to this recommendation recognises that the diverse geographical characteristics across Scotland may present barriers to CCS connection; and there is the dependency on UK Government action in this space as it relates to matters within reserved competence.

Within devolved competency, the Scottish Government intends to facilitate the development of a sector-led plan to minimise the carbon impacts of the EfW sector. This plan will ensure that actions across the EfW sector are aligned with net zero ambitions, and give consideration to CCC advice.

Energy Supply

Collaboration with UK Government

Public consultation responses recommended that the Scottish Government should work with the UK Government to increase smart grid capabilities to improve readiness for diverse renewable energy sources. In response, the final Plan restates our commitment to working constructively with the UK Government, National Energy System Operator (NESO) and Ofgem wherever possible, given this is a reserved area, to help ensure that network investment and system planning keeps pace with our ambitions.

The Scottish Government is also working closely with the UK Government on other areas of reserved energy policy to ensure the policy framework supports delivery of the CCP with respect to energy. Given the constraints of devolution, UK Government action is critical to the delivery of the energy infrastructure required to meet increasing demand, to ensure that communities can share in the benefits of local energy infrastructure and to bring down consumer bills so they are not a barrier to decarbonisation.

Planning reform

The CCC recommended that the Scottish Government should act to accelerate planning and consenting for electricity transmission infrastructure to boost exports of

electricity from Scotland and to support the rest of the UK to decarbonise through the transition to low-carbon electric technologies. In response, we agree with this recommendation and the final Plan now reflects our continuing work to accelerate the process for consenting priority transmission network infrastructure under the Planning and Infrastructure Act 2025.

Public consultation responses also recommended reforms to planning, specifically that the Scottish Government should strengthen ecological assessments conducted prior to the instalment of renewable energy infrastructure. However, our National Planning Framework 4 already places climate and nature at the centre of our planning system and all applications are subject to site specific assessments.

Market signals

The Net Zero Energy and Transport Committee asked the Scottish Government to reflect on how the energy supply section of the Plan could be strengthened to provide clearer signals to the renewables sector, especially in relation to increasing electricity generation and storage. In response, we would highlight that the purpose of this specific plan is not to steer decisions in the energy market but rather to set out the policies and proposals the Scottish Government will take forward to enable our carbon budgets to be met between 2026-2040.

However, in recognition of the need for transparency regarding our commitment to renewable energy and storage, the final Plan has been strengthened with as much information as is available on the specific actions being taken in pursuit of our targets and ambitions. The document also refers to specific renewables policies such as the Onshore Sector Wind Deal that set out the detailed action that the Scottish Government is taking, along with industry, to increase renewables generation and storage.

Energy costs

Both public consultation responses and the Net Zero Energy and Transport Committee recommended that the Scottish Government should work with the UK Government to decouple electricity and gas prices and thereby reduce energy costs for domestic and non-domestic consumers. In response, we agree with this recommendation.

This final Plan reiterates our long-standing position that the current wholesale electricity market requires urgent reform. The Scottish Government recognises the potentially significant impact of any reform on Scotland's energy sector and is therefore committed to working closely with the UK Government to ensure reforms reflect Scotland's specific circumstances and priorities.

While the levers to enact this change are reserved to the UK Government, the final Plan reiterates our commitment to continue pressing the UK Government for urgent clarity on essential decisions and reforms to the electricity market, including proposals to reduce the current high price of electricity relative to gas.

Business and Industrial Process

Support for businesses

Responses to the public consultation called on both the Scottish Government and the UK Government to provide clear and consistent regulations and guidance to enable businesses to plan appropriately for the energy transition, with a particular need for financial support for small and medium-sized enterprises (SMEs).

In response, the Scottish Government is already taking forward activity to support businesses through the transition. For example, Business Energy Scotland (BES) provides impartial, bespoke advice to help SMEs reduce emissions and improve energy efficiency, backed by financial support for recommended measures via the SME Loan Scheme. We will continue to press the UK Government to establish clear and stable regulatory frameworks that give businesses the support they need to adapt and benefit from the transition to a net zero economy.

Carbon Capture and Storage (CCS)

We received a range of feedback with regard to the deployment of carbon capture and storage (CCS) in Scotland, including to justify our commitment to the associated technologies.

In response to recommendations from the CCC, the Net Zero, Energy and Transport Committee and public consultation responses, we will continue to work with the UK Government to progress plans for CCS and hydrogen within the Scottish Cluster. We agree with the CCC that there is no route to net zero that does not include CCS. It is vital that the UK Government ensures that the Acorn Project secures the fastest possible deployment. The Acorn Project is critical to CCS in Scotland.

We will continue to work with partners to identify the most commercially and technologically viable proposals to support the long-term future of Grangemouth.

Negative Emissions Technologies (NETs)

Related to the above, we also received a range of feedback with regard to the deployment of negative emissions technologies (NETs) in Scotland, including from the public consultation responses.

The CCC recommended that we outline why Scotland is a good place for NETs and how the Scottish Government will ensure the necessary rollout. The Net Zero, Energy and Transport Committee also recommended that we detail how the deployment will be monitored and what contingency planning is necessary if expected deployment is not realised.

In response, the final Plan restates our commitment to publish a route-map to deployment of NETs in 2026. Scotland has some of the most favourable geological, infrastructural and workforce conditions for CCS and NETs deployment in Europe, including extensive North Sea storage potential and a highly skilled workforce. To provide industry with a clear pathway, our route-map to deployment will set out

timelines, preferred technologies and the enabling framework required for large-scale deployment by 2040. Given the reserved levers, we will continue to work with the UK Government to ensure regulatory arrangements evolve to support early and efficient delivery.

Cost of energy

The Economy and Fair Work Committee called for urgent reform of electricity pricing and cost allocation (addressed in the Energy Supply section), and cautioned against placing additional decarbonisation obligations on industry which risk further damaging competitiveness and accelerating de-industrialisation.

In response to the possible implications for competitiveness and de-industrialisation, the Scottish Government continues to assess the potential impacts of decarbonisation policies, such as the Emissions Trading Scheme, on industry and remains part of the UK Emissions Trading Scheme (ETS) Authority, which consults extensively on planned changes to the Scheme.

We also recognise that net zero cannot be achieved by the Scottish Government alone. Businesses are essential partners, and we are committed to working closely with them through the transition, providing clear policy direction and the support that they need to adapt.

Agriculture

Mitigation measures

In response to a recommendation from the Rural Affairs and Island Committee, we have included further detail on the mitigation measures modelled for agriculture, and their associated modelled emissions reductions, in the analytical annex.

Livestock numbers

In contrast with the CCC's Balanced Pathway, we are not proposing to proactively reduce livestock numbers or to drive this by dietary change as that would have a detrimental impact on our agriculture sector and wider rural economy. Food is a global commodity and, as such, were Scotland to cease to produce meat and dairy products, production would simply take place elsewhere effectively resulting in offshoring emissions.

We have been clear we will reach net zero in a way which works for rural Scotland as part of a just transition and plays to our strengths. We want to ensure livestock agriculture is part of the solution and are working with the sector to explore ways to reduce emissions from Scottish livestock, such as through the introduction of a calving interval condition to the Scottish Suckler Beef Support Scheme.

Financial certainty

In response to a recommendation from the CCC, we agree that the delivery of our emissions reduction policies for Agriculture requires future funding certainty due to

the sector's multi-annual funding commitments and long lead-in time for farmers, crofters and land managers.

The Committee called for long-term certainty on public funding for farming practices and technologies to reduce emissions from managing crops and livestock, and for low-regret and low-cost measures to be taken up through baseline regulations or minimum requirements in the new agricultural support mechanisms (for example, actions to deliver resource protection, enhance nature, and build resilience), especially when they can deliver efficiency improvements.

The Agricultural Reform Route Map outlines the phased transition to a new four-tiered support framework that will deliver high-quality food production, climate mitigation and adaptation and nature restoration. We have committed to a period of certainty until 2030 and beyond, ensuring there are no cliff edges in support while introducing new conditions to the Scottish Government's existing agriculture support schemes.

We have introduced:

- a new calving interval for the Scottish Suckler Beef Support Scheme to help reduce emissions and encourage efficient beef production,
- the Whole Farm Plan to help farmers and crofters measure their businesses' impact and find ways to become more efficient and to cut emissions,
- new cross compliance requirements for peatlands and wetlands, and
- enhanced Greening which requires more farmers to manage ecological focus areas, a small portion of land managed for the benefit of the climate and the environment and provides new options for meeting that requirement.

We must also recognise, however, that long-term funding certainty is predicated on the UK Government providing sufficient, multi-year funding. The UK Government has imposed a short-term Barnett settlement, contrary to the Bew Review recommendation for collective four nation engagement to agree the principles of future funding allocations.

This fails to provide the uplift that stakeholders have called for, in order to reverse the real terms cuts of previous years, or to provide the multi-year certainty required. This means Scottish farming continues to be penalised by EU Exit, with the loss of the seven year certainty on agriculture funding and real terms cuts.

Land Use, Land Use Change and Forestry (LULUCF)

Forestry: Sector support and co-operation

The CCC recommended that we provide incentives and address barriers for farmers, land and estate managers to diversify land use and management at a range of scales into woodland creation, peatland restoration, agroforestry, and renewable energy. In response, Scottish Forestry is already providing extensive support for farmers and crofters to plant trees. This includes the Forestry Grant Scheme that includes specific agroforestry funding.

The Scottish Government also supports the award-winning Integrating Trees Network which supports farmers and crofters across Scotland to develop their knowledge and understanding of planting and managing trees on their land. The Agri-Environment Climate Scheme (AECS) has already committed over £338 million to more than 3,400 businesses to support biodiversity and environmental enhancement.

Through the Agricultural Modernisation Fund, in 2025/26 the Future Farming Investment Scheme offered flexible support for capital items that can be used to improve efficiency or support nature and climate-friendly farming, and the Farm Advisory Service provides extensive, high-quality advice to support agricultural businesses, including around diversification and land use.

Forestry: Financial stability

The CCC also recommended that funding and incentives are set at the correct level to deliver the scale-up in tree planting that is needed this decade. In response, we remain firmly committed to ambitious levels of appropriately located and designed woodland creation to help address the climate crisis. Over 50,000 hectares of new woodland have been created in Scotland in the past five years, representing 70% of all new woodlands created in the UK in that time.

Scottish Forestry published a [routemap](#) in 2024 that sets out measures to support woodland creation over the period to 2029 that we will continue to deliver. This includes taking opportunities through the [Woodland Carbon Code](#), and will help the grants budget to be maximised to support a greater number of schemes across all types of woodland. These actions aim to facilitate further private finance towards woodland creation. Development of the Future Forestry Grant Scheme for Scotland will start in 2026 that will allow grant rates to be more precisely tailored to the funding requirements of projects of different scales and types.

Forestry: the Climate Change Committee's balanced pathway and sector data

The Rural Affairs and Islands Committee called for the final Plan to explain differences in our modelling approach compared to the CCC's approach. In response, we have included further detail within the analytical annex. We have also added information on spatial and mapping factors, and explained how they support targeted actions, including via the Forestry Grant Scheme.

Peatlands: Place-based approaches to peatland restoration for multiple benefits

The Rural Affairs and Islands Committee called on the final Plan to more clearly specify how peatland restoration will be prioritised to maximise emissions reductions and deliver co-benefits. In response, we understand the importance of working with communities and land managers to deliver the multiple benefits and ecosystem services that peatland restoration can provide for climate, nature and people, and how this can help deliver against other strategic frameworks including the Biodiversity Strategy, the National Planning Framework and the Land Use Strategy. We have therefore adjusted text in the LULUCF chapter to clarify this, for example to

refer to work we are progressing with our peatland delivery partners through our first Peatland ACTION Partnership Plan.

Peatlands: Inventory adjustments related to grassland on peat

The CCC has recommended that we treat the expected adjustment to peatland emissions highlighted by on-going science that is correcting historic errors in the area of grassland on peat in Scotland as a backdated adjustment to the CCP emissions baseline. In response, this will happen once the science is complete and, as such, the text in the Analytical Annex has been adjusted to clarify this. When the science is complete, we will seek to have the adjustment formally adopted within the UK Greenhouse Gas Inventory - at which point it will be treated as a baseline revision in any future Plan, with the associated emission reductions applied retrospectively across the full time series. In the meantime, we will continue to treat the expected adjustment as a single-year step change from Carbon Budget 2.

Peatlands: Comparison with the Climate Change Committee's balanced pathway

The Rural Affairs and Islands Committee recommended that we explain differences in the modelling approaches of the Scottish Government and the CCC. In response, we acknowledge differences between our proposed peatland restoration trajectory to 2040 and the CCC's balanced pathway. We have strengthened the Analytical Annex underlining that we have focused on establishing a realistic and achievable restoration trajectory going forward, and because of our increased focus on high emitting peat, in emissions terms our pathway is similar to the CCC's until around the middle of Carbon Budget 3.

Land Use Change: Regional Land Use Partnerships (RLUPs)

The public consultation responses called on the Scottish Government to incentivise and ensure proper use of land based on its characteristics. In response, the Plan already recognises the more regional and local role of Regional Land Use Partnerships that has provided mechanisms for stakeholders, landowners and communities to collaborate. In turn, this has allowed them to identify successes, challenges and opportunities for land use. Through partnerships and platforms like these, discussions, planning and actions that can help to assist in the delivery of multiple national ambitions, for example on peatland restoration, woodland protection and creation, nature networks, community wealth building and local place planning can be taken forward in ways that seek to generate multiple benefits across Scotland.

Scotland's Climate Change Plan: 2026-2040

Annex 4 – Consultation and Scrutiny



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