

Environmental Fiscal Measures for Scotland: learning from case studies and research to create a potential strategic approach

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Overview

- Scope of the research
- Some overarching issues
- Learning from six case studies
- A potential strategic approach
- Questions

Scope of the research

- Ecological Restoration and Net Zero Aim
- Fiscal measures considered (carrot and stick)
- Filtered for relevance
- Measures in development or under consideration

Overarching Issues

- Complexity of current fiscal measures
- Carbon Tax v Emission Trading Schemes
- Whole Government approach
- Repurposing existing measures
- Increasing percentage of overall tax take
- Local taxes/charges

Case Studies

- Electrification of Transport
- Renewable Heat
- Product Stewardship for textiles
- **Waste Management**
- **Land Management**
- Environmental Tourist Tax

A potential strategic approach

Fiscal Measures

- Devolved Taxes & Subsidies
- Grants & Loans
- Product Stewardship
- Local Taxes & Charges
- Carbon Pricing Mechanisms

Principles

- Proportionate
- Repurposed and/or Efficient
- Increasing Revenue Percentage
- Fairness
- Holistic Policy Package
- Appropriately Hypothicated
- Route Mapped
- Flexible
- Good Fit

Constraints

- Border & Internal Market Issues
- Resources
- UK Solution
- Alignment
- Urgency

Thank you

Questions