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Edward Mountain MSP  
Convener  
Net Zero, Energy & Transport Committee  
The Scottish Parliament  
[netzero.committee@parliament.scot](mailto:netzero.committee@parliament.scot)

18 December 2025

Dear Edward,

## **NET ZERO ASSESSMENT (NZA) ROLL OUT**

Following my letter of 20<sup>th</sup> June 2025 on the publication of the Net Zero Assessment Pilot Report and Independent Expert Review, I am writing to confirm that our Executive Team has approved Net Zero Assessment (NZA) for roll out this month.

As per the Scottish Government's commitment in the Final Report of the Joint Budget Review (the Review) the NZA – a dedicated quantitative carbon assessment process – will be applied to all new Scottish Government policies to provide increased depth and detail on the climate impact of individual policies and their associated budget allocations. The delivery of the NZA fulfils the third and final recommendation that arose from the Review.

Officials will report on the performance of the NZA to the Committee annually. Reporting will include: the number of NZA considered; the emissions predicted to be produced by those policies; and consideration of the impact of the tool on policy-making and emissions reduction. Reporting will also provide updates on any further development of the method and application of the NZA tool to other parts of government.

Yours sincerely,

**GILLIAN MARTIN**

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