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Dear Edward,

Thank you for the opportunity to give evidence to the Committee on the draft Climate Change Plan (CCP), on Tuesday 10 February. During the session, I committed to follow up with further information on several topics. The Committee clerks subsequently wrote to my office on 11 February also.

Differences between our approach and the Climate Change Committee

During the session, the difference between the emissions trajectory for Agriculture which the Scottish Government put forward in the draft CCP and that recommended by the Climate Change Committee (CCC) in its advice in May 2025 was discussed. A question was raised about how the 'shortfall' by the difference in approaches was addressed in Ministers' recommended approach in the draft CCP.

As you are aware, we have agreed with the CCC's advice on the level of our carbon budgets in order to reach net zero by 2045 in a balanced way. The policies and proposals included in the draft CCP will deliver our first three carbon budgets during 2026-2040.

However, the CCC has been clear that it is a matter for individual governments to determine the policies and policy mix for achieving net zero, taking account of their advice as an advisory body rather than policy makers and, as such, we have not agreed with all of their policy recommendations.

There are a number of differences for the sectoral emissions pathways between what the CCC recommended and what the Scottish Government has set out in the draft CCP, including policy choices and implementation timelines. The draft CCP identifies greater emissions reductions in other sectors including peatlands and forestry, and negative emissions technologies, where the Scottish Government feels that there is scope for greater ambition than what has been proposed in the CCC's advice.

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Notwithstanding this point, the draft CCP and the CCC also use different methodologies and therefore our models can produce slightly different answers to the same questions. As such, the way the draft CCP calculates emissions reduction is separate from CCC assumptions, so a simple comparator of the two approaches is not straightforward. For example, we would not agree with the estimated emissions reductions from the Agriculture policies recommended by the CCC, including reducing livestock. This is because the CCC assumes pan-UK dietary change and farmers deciding to transition to alternative business models in response to a decline in demand, rather than maintaining production and exporting to other markets – assumptions that the Scottish Government would not necessarily share.

The CCC's whole economy approach for the entire UK is intended to find what they believe to be the most effective approach to net zero and this approach is then adapted for Scotland. This does not account for the range of constraints and interdependencies that are present at a devolved administrative level. For example, reducing the price of electricity is essential for all governments to reach their net zero targets but these powers are currently reserved to the UK Government. The CCC pathway can assume that the UK Government takes action in this area even if no commitment has been provided, whereas the CCP pathway must be based on commitments of the UK Government. This consideration impacts on our policy choices.

The ultimate result is that the CCC's advice, while providing insight into potential areas of ambition, can diverge from what Ministers consider appropriate. As a result, it is not, straightforward to isolate a perceived 'shortfall' in emissions reductions from a single policy choice put forward by the CCC, given the wider differences in methodologies and policy choices.

Detail on the modelling that was used to calculate emissions figures for each sector

The Scottish Government uses a 'bottom up' estimation of each policy group's impact. That is to say that we calculate the emissions impact of the CCP based on the collective impact of our policy ambitions in each area that achieve the reductions required by our carbon budgets regime. This is a central legislative requirement of the CCP.

These estimates are based on both published greenhouse gas statistics and forward projections of emission activities that use a combination of internal estimates and models to predict future emissions levels. These were judged by relevant experts within the Scottish Government to be the best available evidence and, where possible, in line with recognised wider UK Government and CCC approaches.

Our methodologies differ by sector and from the CCC as we model the specific Scottish government policies using the best available data and reflecting the outlook of SG and expert judgement:

- Land Use, Land Use Change and Forestry: this is based on internal Scottish Government modelling for Peatland and a recognised industry standard model for forestry (CARBINE) which is used for the greenhouse gas inventory. The CCC's forestry modelling did not have access to CARBINE and instead used a less accurate workaround approach;

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- Business and Industrial Processes: this is based on the same modelling tool as used by the CCC and the UK Government along with Scottish Government modelling of future fuel demand based on the overall CCP pathway;
- Agriculture: The Baseline is based on Food and Agricultural Policy Research Institute (FAPRI) modelling of agricultural trends^[10], with policies underpinned by Scottish specific research on interventions broadly in line with the CCC's modelling;
- Residential and Public Buildings: this is based on internal Scottish Government modelling of impact of policy using detailed data of Scottish building stock (available on the [Scottish Government website](#)) and greenhouse gas emissions;
- NETs: this is based on evidence from industry panels and a wide range of academic research to determine a credible pathway for deployment;
- Transport: this is based on a variety of approaches from aligning to the CCC for road transport, internal modelling of demand for oil/gas for shipping, and wider UK Government modelling and estimation for aviation; and
- Waste: this is based on internal Scottish Government modelling of waste emissions going to different routes (e.g. landfill). Estimates of landfill emissions, the majority source, use the same model as the greenhouse gas inventory.

How Scotland's emissions calculations are linked to how all countries are asked to account for their emissions

Under the Climate Change Act (Scotland) 2009 the Scottish Government is required to set out climate change plans to reduce Scotland's territorial emissions, that are 'produced' within our territory or economic sphere.

This is in line with international standards, that are defined by the United Nations Intergovernmental panel on climate change (IPCC) and the United Nations Framework Convention on Climate Change (UNFCCC). More information is available on the IPCC's website, [here](#).

The IPCC provides the internationally agreed methodological foundation for national greenhouse-gas inventories. The result is a standardised process for how emissions and removals are estimated across key sectors by territorial area.

At the national level, countries implement the IPCC methodology within their own national inventory systems, drawing on domestic datasets, measurement programmes, national statistics, plant-level information, and sectoral research to develop the most accurate emissions estimates possible. Both the UK and Scottish Greenhouse Gas Inventories are explicitly compiled according to IPCC Guidelines, but with UK- and Scotland-specific elements that improve accuracy. These enhancements are subject to review by UNFCCC experts.

It is on this basis that international agreements such as the 2015 Paris Agreement are met, alongside the associated nationally determined contributions

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As the Committee would expect, we are currently considering all responses to the public consultation and feedback that we have received on the draft Plan, in order to improve the final version.

GILLIAN MARTIN

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