

# **EiR request access to the analytical basis of the Climate Change Plan**

## **Letter from Gregor McDonaldson, 9 January 2026**

Dear Convener and Members of the Committee,

I am writing to draw the Committee's attention to a recent refusal by the Scottish Government to disclose information requested under the Environmental Information (Scotland) Regulations (EiRs), which I believe has significant implications for parliamentary scrutiny of the Climate Change Plan, particularly in advance of the forthcoming Budget.

I submitted an EiR requesting the annual estimates that underpin the Scottish Government's latest Climate Change Plan, specifically:

- the policy-level emissions estimates used to assess the plan's projected impact, and
- the associated cost estimates, including a breakdown between public and private expenditure, which I understand the Government to hold.

The request was refused on the grounds that the information constituted internal communications and material still in the course of completion (see attached). However, the Climate Change Plan draft has now been published. For such a document to be published at all, the underlying analytical estimates — both on emissions and costs — must necessarily exist in a sufficiently complete form to inform ministerial decisions and public presentation.

The withholding of this information therefore raises concerns that go beyond process. It creates a strong risk that the analytical basis of the plan is being shielded from external and parliamentary scrutiny at precisely the point when scrutiny is most necessary. Without access to these estimates, it is extremely difficult to assess whether the plan is credible, whether its projected emissions reductions are robust, or how the financial burden is expected to fall between the public and private sectors.

This limitation on transparency is particularly concerning given the proximity of the Scottish Budget. Parliament is being asked to consider spending priorities that are closely linked to the Climate Change Plan, yet the underlying cost assumptions and allocations are not available to inform that consideration.

I therefore suggest that the Committee may wish to raise this issue directly with the Scottish Government, either by requesting the release of the underlying emissions and cost estimates, or by seeking a clear explanation of how effective parliamentary scrutiny can be exercised in the absence of access to the analysis that underpins a published statutory plan.

I hope this is helpful to the Committee in its work on climate policy, accountability, and fiscal scrutiny.

Yours sincerely, Gregor McDonaldson

Our Reference: 202500493839

15 December 2025

Dear Gregor McDonaldson ,

**EIR 202500493839 – Response Letter with Exceptions Applied**

Thank you for your request dated 14 November 2025 under the Environmental Information (Scotland) Regulations 2004 (EIRs).

Your request

You asked for the following in relation to the recently published draft climate change plan: “the underlying data: the actual annual figures: the emissions figures, the full and unvarnished costs not the conveniently “net” versions—and a clear breakdown of exactly who is expected to carry those costs and how much is from the public purse. You could not have produced the published plan without this information, so there’s no reason it shouldn’t be disclosed.”

As the information you have requested is ‘environmental information’ for the purposes of the Environmental Information (Scotland) Regulations 2004 (EIRs), we are required to deal with your request under those Regulations.

Response to your request

While our aim is to provide information whenever possible, in this instance we are unable to provide any of the information you have requested because an exception(s) under regulation(s): Reg 10(4)(d) Material in the Course of Completion and Reg 10(4)(e) Internal Communications of the EIRs applies to that information.

Exceptions apply

Reg 10(4)(d) Material in the Course of Completion:

An exception under regulation Reg 10(4)(d) Material in the Course of Completion of the EIRs applies to

all of the information you have requested. The information you have requested is in relation to the draft Climate Change Plan, published 6 November 2025. This Plan is not the finished product. It is a live document that is currently out for public and Parliamentary consultation views, which will influence the final Plan. The underlying data you have requested, including emissions figures, unvarnished costs and a breakdown of who is expected to carry those costs, are also all considered as not being final. These areas will be updated as appropriate following changes being made in order to finalise the Plan.

#### Reg 10(4)(e) Internal Communications:

An exception under regulation Reg 10(4)(e) Internal Communications of the EIRs applies to all of the information you have requested as retaining private space to discuss topics at preliminary stages of consideration is essential.

#### Public Interest Test

Both of these exceptions are subject to the 'public interest test'. Therefore, taking account of all the circumstances of this case, we have considered if the public interest in disclosing the information outweighs the public interest in applying the exception. We have found that, on balance, the public interest lies in favour of upholding the exception. We recognise that there is public interest in release because of the interest in ensuring open and transparent government communication. This will be met in part by the forthcoming publication of the final Climate Change Plan following consultation, and in line with statutory timescales.

This argument is also outweighed by the public interest in ensuring that unfinished or incomplete information which is still being worked on or is under active consideration is not disclosed when it might misinform the public or give a misleading impression of the Government's position.

Moreover, there is significant public interest in high quality policy and decision-making, and in the properly considered implementation and development of policies and decisions. This means that Ministers and officials need to be able to consider all available options and to debate those rigorously, to fully understand their possible implications. Their candour in doing so will be affected by their assessment of whether the discussions will be disclosed in the near future, when it may undermine or constrain the Government's view on that issue while it is still under discussion and development.

#### Your right to request a review

If you are unhappy with this response to your EIRs request, you may ask us to carry out an internal review of the response, by writing to [REDACTED] at [REDACTED] or by post C/O this postal address: FOI Unit 1E.10, St Andrew's House, Regent Road, EDINBURGH EH1 3DG.

Your review request should explain why you are dissatisfied with this response, and should be made within 40 working days from the date when you received this letter. We will complete the review and tell you the result, within 20 working days from the date when we receive your review request.

If you are not satisfied with the result of the review, you then have the right to appeal to the Scottish Information Commissioner. More detailed information on your appeal rights is available on the Commissioner's website at:

<https://www.itspublicknowledge.info/YourRights/Unhappywiththeresponse/AppealingtoCommissioner.asp>

Yours sincerely

Domestic Climate Change Division  
**DCCD : Policy and Implementation Unit**

