

Climate Change (Emissions Reduction Targets)(Scotland) Bill

Analysis of Call for Views

Overview of respondents

There were a total of 49 responses to the Call for Views (CfV), however not all respondents answered every question. The breakdown of respondents by category is as follows:

Option	Total	Percent
Individual	15	30.61%
Organisation	34	69.39%
Not answered	0	0.00%

The full responses, for which permission to publish was given, can be found on [the Scottish Parliament website](#).

1. Do you agree or disagree with the proposed shift to 5-yearly carbon budgets (in place of current system of annual targets)?

Option	Total	Percent
Agree	17	34.69%
Disagree	14	28.57%
Not answered	18	36.73%

- a. Please set out any advantages or disadvantages of a 5 yearly carbon budget approach in Scotland.

There were **36** responses to this part of the question.

There was much overlap between the responses to this question and those to the following question, with advantages of the carbon budget system often given as disadvantages of the annual target system, and vice versa.

The most commonly stated advantage was that 5-yearly budgets get away from the problem of short-term fluctuations in emission levels, and that they provided a

'smoothing' function to the assessment of progress (including **Scottish Water**, **Scottish Catholic International Aid Fund**, **Environmental Standards Scotland**, **Natural Power Consultants**, **Consumer Scotland**, **Edinburgh Climate Change Inst.**).

The other commonly stated advantage of 5-yearly budgets was from alignment with the UK system with a belief that this would result in more effective cooperation, and more straightforward comparison (including **Friends of the Earth Scotland**, **Scottish Fiscal Commission**, **NatureScot**, **James Hutton Inst.**, **Aberdeenshire Council**, **Centre for Energy Policy - University of Strathclyde** and individuals)

The **Scottish Fiscal Commission** highlighted:

- 'we note that consistency with the approach taken at the UK level may facilitate a clearer understanding of how the UK and Scottish targets and progress against those targets interact, and how UK Government policy decisions may affect progress against the Scottish targets and the funding available to the Scottish Government.'

Several respondents set out that stability in policy was important, with a couple stating that the change to 5-year budgets must be the last change of this kind.

Various respondents also highlighted that the change must be supported by proper progress monitoring and reporting. A couple of respondents (**Quakers in Scotland and Consumer Scotland**) argued that a move to carbon budgets offered an opportunity for a re-set in how the Scottish emission reduction challenge is communicated.

James Hutton Inst:

- 'There is a clear opportunity for improved communication from science to policy to better inform understanding of the scale of the mitigation (and adaptation) challenge'

The most commonly voiced disadvantage with the change was that the Government was 'kicking the can down the road' (**multiple individuals**). Several responses also suggested that the change would result in less urgency, that there would be less monitoring / scrutiny and less accountability.

While some thought there could be a benefit from moving to 5-yearly budgets they were concerned that it would impact the effectiveness of monitoring and reporting.

Friends of the Earth Scotland drew attention to how they thought 5-year carbon budgets would align with the parliamentary cycle; that there would be one budget per cycle and no time for accountability if the carbon budget cycle ended close to the end of the parliamentary cycle.

Some authors (including **Stop Climate Chaos Scotland**) did not state a preference but rather set out that there were pros and cons for each approach. Some responses put forward suggestions for some kind of hybrid system (**Royal Society of Edinburgh and others**), whereby 5 yearly budgets were accompanied by a robust and meaningful annual checkpoint. **James Hutton Inst.** suggested that some form

of annual target could remain within a 5-yearly budget system in order to heighten attention to progress. While many responses set out the reasons for 5 yearly budgets, a frequent observation was that a move away from annual targets would inherently result in less attention paid to progress.

A frequently stated view was that it was the actual policies that mattered and not whether ambition is set via annual targets or 5-yearly budgets.

b. Please set out any advantages or disadvantages of retaining the current annual target system

There were **30** responses to this part of the question.

There was much overlap between the responses to this question and those to the previous question, with advantages of the annual target system often given as disadvantages of the carbon budget system, and vice versa.

Multiple respondents (**Highland Council, Dunpender Community Council and multiple individuals**) argued that annual targets lead to greater accountability with more attention paid to the performance of the Government. They highlighted that the annual targets had frequently been missed causing embarrassment for the Government. One individual respondent thought that the existence of annual targets led to a better-informed public.

Many respondents also thought that the annual target system delivered better monitoring of progress and adjustment of policies. Responses from the **Scottish Catholic International Aid Fund and Stop Climate Chaos Scotland** set out that although the existing system of targets should in theory offer better impetus for progress it is not clear that in reality it had achieved this.

The main area of disadvantage stated was that annual targets are unreliable, as their achievement is heavily influenced by external events like an unusually cold or warm winter or a pandemic. As a result, this system means that it is difficult to properly assess progress. **Environmental Standards Scotland** and **Quakers in Scotland** both suggested that due to the multiple missed annual targets in Scotland, the approach now lacked credibility. **Grantham Research Inst.** stated that missed annual targets could create:

- 'a 'culture of failure' around targets that lowers public trust and weakens accountability for climate action'

A couple of respondents thought that annual targets could lead to a culture of reactive policy-making creating uncertainty for businesses and others.

2. What are your views on the advantages and disadvantages of carbon budgets / targets being expressed as a percentage reduction or as absolute levels of emissions?

There were **31** responses to this part of the question.

By far the most common response to this question was that emission reduction ambitions (budgets or annual targets) should be reported **as both** a percentage reduction and as an absolute level. It was observed that this is what is done at the UK level.

Overall, the expression of carbon targets / budgets as a percentage was viewed as the more communicable means of reporting changes. This was in part because this is how annual targets in Scotland have thus far been communicated.

Those in support of absolute levels of emissions being used, pointed out that % level targets are reliant on a consistent baseline and that they can become misleading if there are changes to the baseline (as has happened in Scotland in recent years). It was pointed out by some that both percentage reductions and absolute levels can be needed for reporting purposes.

Environmental Standards Scotland set out the following:

- 'It should be noted that the UK's Nationally Determined Contributions (NDCs) and Scotland's indicative NDCs (iNDCs) submitted to the United Nations Framework Convention on Climate Change (UNFCCC) as part of the Paris Agreement are expressed as a percentage reduction of emissions in communication and reports. To maintain consistency and aid comparability, the continued use of percentages may be beneficial. Absolute values are necessary for reporting purposes and accuracy but may limit accessibility.'

3. The Climate Change Committee (CCC) suggested that the Scottish Government should consider aligning the proposed 5 yearly carbon budgets with the periods that are used for UK carbon budgets (i.e. 2023-27, 2028 – 32, 2033-2037 and 2038-42). What are the advantages and disadvantages of alignment with UK carbon budget periods?

There were **32** responses to this part of the question.

The majority of respondents spoke favourably about the Scottish Government aligning their carbon budget periods with those of the UK (including **Quakers in Scotland, Environmental Standards Scotland, Natural Power, Dumfries and Galloway Council, Grantham Inst., Strathclyde Partnership for Transport, Royal Scottish Geographical Society, Stop Climate Chaos Scotland, James Hutton Inst., Scottish Fiscal Commission, NatureScot**). The two key reasons for this view were related to coordination and comparison:

- **Better coordination**, as both governments have responsibility for emission reductions. Some pointed out that it would be easier for the Scottish

Government to exert influence on the UK Government. It was also observed by the Royal Society of Edinburgh and James Hutton Inst. that there are many business/stakeholders operating on either side of the border, who would benefit from the simplicity of alignment.

- **More straightforward comparison** and accountability (between Scottish and UK progress): this point was made many times, with reference to parliamentary scrutiny and the work of the CCC. It was observed by several respondents that alignment could help to prevent one government blaming the other.

As set out by **Friends of the Earth Scotland**:

- 'Furthermore, if the carbon budgets are not aligned the UK/Scottish Government will be able to continue to claim that any failure to delivery reductions are the fault of the other.'

Several respondents pointed out that if there was to be alignment there would need to be a shorter-term, intermediate budget up to the period 2027 (with the presumed first carbon budget from 2028-32).

While the majority of respondents that expressed a view supported alignment, some of the reasons that were given to consider alternatives to alignment were as follows:

- Scotland has a different level of ambition to the rest of the UK. (**Natural Power and an individual**)
- Scotland has a unique context and decarbonisation pathway. (**Natural Power and an individual**)
- There are many other periods with which alignment should be considered i.e. the Scottish National Adaptation Plan (2024-29), the Infrastructure Investment Plan (2021-26) and the Parliamentary cycle (next elections in May 2026) (**Environmental Standards Scotland**)

4. At the end of a carbon budget period, there can be a surplus or deficit of emissions reductions. What do you think the legislation should say about how future surplus or deficits in emission reductions are dealt with?

There were **31** responses to this part of the question.

The majority of those that responded to this question set out that any surplus in emissions reduction that was achieved should be retired and not used to make the achievement of future budget easier (including **Friends of the Earth Scotland, Inst Public Policy Research, Stop Climate Chaos Scotland, NatureScot, James Hutton Inst, Royal Society of Edinburgh, Scottish Catholic International Aid Fund, Quakers in Scotland, Grantham Research Inst, Dunder Community Council and 6 individuals**).

The rationale for this position from **the James Hutton Inst.**, was the uncertainty around whether net zero emissions by mid-century would be enough to prevent dangerous levels of climate change. **Stop Climate Chaos Scotland and**

NatureScot highlighted that the currently legislated Scottish net zero ambition is for 2045 'at the latest', and that re-utilising any surplus would be antithetical to this ambition.

The **Grantham Research Institute** highlighted that one of the key functions of legislated targets was to introduce policy certainty to those affected, and that this would be undermined by carrying forward any surplus.

A few respondents (**Built Environment Forum Scotland, Scottish Water and COSLA**) did think it was acceptable to carry forward surpluses as long as some conditions were applied e.g. limits on how much was carried forward, or that the surplus could only be used in the budget immediately afterwards. It was thought by some respondents that the ability to carry forward surplus may incentivise the Government to achieve earlier emissions reductions.

A very different attitude to deficits was given, again, by a majority of respondents (including **IPPR Scotland, Royal Society of Edinburgh, Friends of the Earth Scotland, Quakers in Scotland, Grantham Inst, Highland Council, Dunpender Community Council and multiple individuals**). The overwhelmingly most common view was that, if there was a deficit, then this should trigger the requirement for more work to be done, or a plan to be published to make up for the shortfall. Several respondents (including **Environmental Standards Scotland and Stop Climate Chaos Scotland**) referred to the existing Section 36 – which, in the event of a missed annual target, requires the Government to lay a plan for further emissions reduction – and that there should be a modified version of this that sets out what should happen when there is underachievement with respect to a carbon budget.

One respondent (**individual**) suggested that the legislation should ensure that any deficit should be automatically taken from future budgets to ensure an equal overall level of reduction.

5. In early 2025, the Climate Change Committee (CCC) will advise the UK on the level of its Seventh Carbon Budget. This is the legal limit for UK net emissions of greenhouse gases over the years 2038 to 2042.

The CCC have suggested that could be used as the basis for advice on appropriate levels for carbon budgets in Scotland.

The Cabinet Secretary told the Committee that this 'might be the point at which we are able to have clarity on the targets, and I would want a plan to be produced very quickly thereafter'.

- a. Should the Scottish Government wait for the planned advice on the UK's seventh carbon budget from the CCC, before setting their carbon budgets?

There were **32** responses to this part of the question.

The most common response was that the Scottish Government should wait for the planned advice from the CCC in Spring 2025, with several respondents highlighting

that this was particularly true if Scottish carbon budget periods were to align with those of the UK.

There were, however, often conditions or caveats applied to the view the Government should wait for CCC advice:

- After having received the CCC advice there should be no further delay (**Environmental Standards Scotland, Centre for Energy Policy, Uni of Strathclyde**)
- There should be policy development in the meantime (**Aberdeenshire Council, Edinburgh Climate Change Inst.**): some responses highlighted that there will be lots of climate policy work that has already been undertaken (a Draft of the CCP had initially been planned for November 2023), and that there was a case for the furthering of policy in the areas of Heat in Buildings and Transport.

The **James Hutton Inst.** highlighted that, in their view, there is no need to wait for a single future date when CCC advice is made public, and that there should be:

- 'a clear path of communication between the Scottish Government and the CCC as the 7th Carbon Budget is developed' ... to 'help resolve a previous issue of having ambitious targets but not having a clear plan of how to achieve them. Waiting for CCC advice risks further delay in developing the Climate Change Plan on how reductions will be achieved.'

There were a significant number of respondents that thought that the Government should not wait for the CCC advice before setting their budgets. A couple of respondents (**Edinburgh Climate Change Inst. and Dunpender Community Council**) highlighted that the advice in early 2025 was primarily for 2037-42 and that the Government should be able to proceed with existing CCC advice that has already been published. Other respondents (including **Friends of the Earth Scotland**) disagreed with the need to introduce legislation at all, and that the Government should be focusing on producing policy to achieve emission reductions with urgency.

b. [Should the Scottish Government propose multiple 5-year carbon budgets in 2025 up to the year 2042?](#)

There were **28** responses to this part of the question.

The view of the majority of those that responded to this question was that, if there are to be carbon budgets, that these should be set in 2025, at least out to the year 2042 (**Stop Climate Chaos Scotland, Royal Society of Edinburgh, NatureScot, Quakers in Scotland, Scottish Water, Scottish Catholic International Aid Fund, Aberdeenshire Council, Environmental Standards Scotland, Highland Council, Strathclyde Partnership for Transport, Aberdeen City Council and multiple individuals**). Some argued that this would provide a clear roadmap and certainty for businesses and stakeholders.

Friends of the Earth Scotland and the James Hutton Inst. thought that budgets should be set all the way to the point of net zero in 2045.

It was highlighted by several respondents that if Scotland was to align with the UK carbon budget periods, attention should be paid to carbon budgets for the earlier period of 2025-27 and the concluding period 2043-45. One individual respondent highlighted that Scottish carbon budgets up to the year 2037 could be published now, while the budget for 2037-42 should wait for the CCC advice in early 2025.

As highlighted by the **Royal Society of Edinburgh** and others, due to the potentially extended period of time for which carbon budgets could be set (covering multiple parliamentary sessions):

- 'These budgets must be owned by the whole Parliament on a cross-party basis and not just the Government at the time.'

c. [How soon after the Scottish Government has received advice from the CCC should it propose their carbon budgets?](#)

There were **30** responses to this part of the question.

The most common response to this question was 'as soon as possible' (including **Quakers in Scotland, Scottish Water, Scottish Catholic International Aid Fund, Aberdeenshire Council, Environmental Standards Scotland, Dumfries and Galloway Council, Consumer Scotland, Highland Council, Strathclyde Partnership for Transport, Aberdeen City Council, Shetland Islands Council, Stop Climate Chaos Scotland and multiple individuals**). Some respondents (**Scottish Catholic International Aid Fund, Stop Climate Chaos Scotland, Highland Council, Shetland Islands Council, Royal Society of Edinburgh, Friends of the Earth Scotland**) went on to set out definite timeframes, which tended to be 3 months or less. It was highlighted by a couple of respondents (**Shetlands Islands Council and an individual**) that clarity on budget levels was needed by various stakeholders for their planning purposes.

Environmental Standards Scotland stated that they would:

- 'welcome a commitment from the Scottish Government regarding the timeframe to respond to the advice for each carbon budget.'

Stop Climate Chaos Scotland went further to state that:

- 'The Bill might, therefore, set a maximum time limit on this phase - perhaps a requirement for the Scottish Ministers to lay the Order setting budgets within three months of the publication of the CCC advice.'

The **Royal Society of Edinburgh** highlighted that a lot of work will have already been done prior to the publication of the CCC advice and thus there should not be a need to delay carbon budget levels for long.

d. What should the process of parliamentary scrutiny look like for the laying of carbon budgets and plans for meeting budgets?

There were **24** responses to this part of the question.

While there was general support for the role of parliamentary scrutiny voiced by many respondents, there was little exact overlap in respondents' views about exactly what it should look like.

The **Institute for Public Policy Research (IPPR) Scotland** argued for a change in the approach to ambition setting and planning, arguing that previously 'actions were retrospectively constructed around the target' and that in a new process:

- 'the development of the Climate Change Plan should be integrated with the process of target setting'. There should be a 'flexible draft Climate Change Plan with various pathways spelled out across different sectors. This draft plan should be part of the target setting process, rather than being published after the targets have been set'

Scottish Catholic International Aid Fund, Friends of the Earth Scotland and Stop Climate Chaos Scotland made reference to the expectation that actual carbon budget levels would be brought forward via secondary legislation, and that there should be a mechanism to permit Parliament to make amendments or conditions for approval to the regulations. **Consumer Scotland** stated that a super-affirmative procedure should be used.

Grantham Research Inst. set out:

- 'that allocating responsibility for such scrutiny to committees with relevant expertise can prompt more rigorous engagement than laying policies and plans before parliament as a whole. It may therefore be important to specify both the specific parliamentary committee responsible for reviewing the proposed carbon budgets and the timeframe within which such review must be conducted.'

Grantham also made reference to research on how equivalent processes take place in other European countries:

- 'In the existing stock of European climate laws, a plan to meet each carbon budget is often required to be submitted shortly after the budget is set. However, if the new legislation in Scotland requires all or nearly all budgets to be set in 2025, there will likely be benefits to staggering the planning process for later carbon budgets.'

The **Royal Scottish Geographical Society** put forward that the requirements in section 35A of the existing climate legislation should be retained, and that there is 'significant merit in enabling the Parliament (and other stakeholders) to consider and comment on both draft carbon budgets and draft plans for meeting those budgets.'

Built Environment Forum Scotland suggested that parliamentary scrutiny was a good opportunity to ensure alignment between the Climate Change Plan and the

large number of related frameworks and strategies i.e. National Planning Framework and strategies for the Circular Economy.

6. Under the current statutory regime, the legal deadline for laying a draft of the Climate Change Plan (CCP) is November 2024. This Plan was due to apply to the period of 2025-2040. The Scottish Government intends to use the Bill to change the timing for the production of the CCP.

A. Do you have views on when and how the Scottish Government should publish their plans for meeting the proposed carbon budgets?

There were **33** responses to this part of the question.

The most common response to this question was 'as soon as possible' (including **Friends of the Earth Scotland, Royal Society of Edinburgh, Environmental Standards Scotland, Consumer Scotland, Scottish Youth Parliament, Dunpender Community Council and multiple individuals**) although few respondents actually stated a definite timeframe. Some respondents highlighted that the Plan should be published after the CCC advice in Spring 2025, while some stated that it was needed soon as the details were necessary for many business and stakeholders planning purposes (including **Aberdeenshire Council, Aberdeen City Council and Environmental Standards Scotland**).

One respondent (**Highland Council**) stated that the Plan should come a few months after the budgets, and another stated that it should come in the middle of 2025 (**individual**). Amongst the other precise suggestions for a publication date there was Autumn 2025 (**Royal Society of Edinburgh**) and 'by 31 March 2026 at the latest, covering the period set by the 7th Carbon Budget (2025-2030 with a forward look to 2042)' (**NatureScot**).

The **Institute for Public Policy Research (IPPR) Scotland** set out a very different approach, advocating that 'the development of the Climate Change Plan should be integrated with the process of target setting' (see more in Summary 5 d.).

Several respondents stated that the Scottish Government should stick to the existing legislated timetable i.e. draft publication by November 2024 (**Royal Scottish Geographical Society and some individual responses**). One individual respondent advocated for this as the task would be made easier by the reduced ambition that the legislation would help to facilitate. Another individual argued that an earlier publication date would allow for a longer period of scrutiny. **Friends of the Earth Scotland and the Royal Scottish Geographical Society** suggested there could be an interim CCP published in Autumn 2024, before the publication of the carbon budgets, due to the urgency of the need for action.

Royal Scottish Geographical Society set out that:

- 'We are also concerned about the inevitable gap between the current Climate Change Plan and any future plan that follows the move from targets to carbon budgets and the potential for all action on climate change to stall pending the development of a plan that relates more closely to a future carbon budget.

We would therefore encourage the Scottish Government to produce an interim plan to the existing timescale (i.e. to be laid in draft by November 2024) and for this requirement to be enshrined in the legislation.

The **Royal Society of Edinburgh** and an individual respondent highlighted the need for the eventual plan to be accessible and readable by a wide audience. Royal Society of Edinburgh stated that the existing CCP Monitoring Reports were not successful in this regard.

b. [What period should the next Climate Change Plan cover?](#)

There were **28** responses to this part of the question.

There was a wide variety of different views on what period the next Climate Change Plan should cover. A small number of respondents (**individuals**) put forward that - under the assumption that the first 5-year carbon budget would begin in 2028 – the next CCP should cover the relatively short period between 2025-27.

There was a roughly even split in the number of respondents that wanted the next CCP to cover 5 years and those that wanted a Plan that covered a longer period of time. Of those that favoured a 5-year period, there were different assumptions as to whether it should be the next 5 years i.e. 2025-30, or whether it should align with the presumed carbon budget period of 2028-32 (if the Scottish periods were to align with the UK). It was frequently mentioned that there should be regular updates/progress reports/monitoring, regardless of what period the Plan covered. **Stop Climate Chaos Scotland** advocated for a long term CCP, but that this plan should be revisited every 5 years. A couple of respondents suggested that 10-year periods would be appropriate.

A few respondents (**Scottish Fiscal Commission, Royal Society of Edinburgh, individual**) thought that as the CCC advice (in Spring 2025) was due to cover up to 2042, that the next Plan should set out the changes needed all the way to 2045 (the net zero target date). **Quakers in Scotland** thought that it was sufficient for the Plan to cover to 2042, while the response from **Dumfries and Galloway Council** thought it should retain the existing timeframe of 2025-40.

A couple of respondents (**Shetlands Council, Dunpender Community Council**) highlighted that longer term plans could result in less precise planning or in a lack of action.

The response from the **Edinburgh Climate Change Institute** set out that static planning itself was problematic and highlighted an ongoing approach to planning, such as that adopted for climate planning in Sweden:

- 'Sweden uses an online platform (ClimateView) to collate, model and present country-level emissions and climate policy and action. While the emissions are published annually, the climate actions are updated on a much more regular basis, enabling a much more flexible approach to planning and monitoring. Use of the ClimateView platform has recently been purchased on behalf of all 32 local authorities by the Scottish Climate Intelligence Service.'

Regardless of the time periods suggested, the vast majority of respondents highlighted the need for more regular monitoring and updating on progress.

- c. Do you think the current requirements for Climate Change Plans within the existing legislation provide an effective regulatory framework?

There were **27** responses to this part of the question.

Several responses (including **Friends of the Earth Scotland, East Lothian Climate Hub, individuals**) and straightforwardly observed that as the Scottish Government had accepted that they would not meet the interim 2030 target, it was self-evident that the existing CCP requirements must not be effective.

In terms of what should be done differently, a couple of responses (**Environmental Standards Scotland and an individual**) highlighted the need for quantified emission reductions attributed to specific policies. **Environmental Standards Scotland** highlighted that this has been a requirement since the 2019 Act and that they had written to the Government on the subject:

- 'Previous work by Environmental Standards Scotland concluded that the Scottish Government's most recent Climate Change Plan did not meet all of the requirements of section 35(5) of the Climate Change (Scotland) Act 2009, to provide quantified emissions reductions for individual proposals and policies'

The requirements of the existing Section 35 were also highlighted by **Friends of the Earth Scotland and Stop Climate Chaos Scotland** with the suggestion that this should be made more robust 'at least as robust as section 13 of the UK Climate Change Act 2008'. In a similar vein, the **Royal Society of Edinburgh** suggested that CCP coherence (that policies add up to the planned reductions) is critical in light of the legal challenge that UK Government emission reduction plans had faced.

Two respondents (**Scottish Fiscal Commission and an individual**) recommended the inclusion of costs alongside detailed policies, as a means of making it clearer as to what was affordable and what would require more funding (this is already a commitment of the Scottish Government). The **Scottish Fiscal Commission**:

- 'As set out in our 2024 Fiscal Sustainability Perspectives report and in our forthcoming Statement of Data Needs, the Climate Change Plan should set out planned policies to meet mitigation targets, the cost of each individual policy, and its effect on emissions'

Some of the other characteristics of a CCP that were recommended included:

- It should be challenging but achievable (**individual**)
- Clearer targets and guidelines for the specific sectors (**individual**)
- More emphasis on the socio-economic impacts (**individual**)

A small number of responses focused on what they would like to see in terms of actual emission reduction policies, for example, better electric vehicle charging

(**Scottish Youth Parliament**) and more support for greenhouse gas (GHG) removal technologies (**University of Edinburgh academics**).

- d. [Are there any other aspects of the current legal framework for the creation of Climate Change Plans that you think should be updated?](#)

There were **24** responses to this part of the question.

There were a wide variety of divergent submissions in response to this question with little overlap. Some of the suggestions included:

- **Environmental Standards Scotland** again highlighted that requirements from Section 35 of the existing climate legislation had not been met in the most recent CCP.
- **Edinburgh Climate Change Inst.** again highlighted the view that the Government should move away from static plans (see Summary of responses to 6.b. for more information)
- **Friends of the Earth Scotland and Stop Climate Chaos Scotland** wanted to draw attention to how climate legislation and policy planning might interact with the parliamentary cycle noting that there could be a CCP in 2025 and an election May 2026. It was suggested that this may affect the content of the Plan or the amount of time available for scrutiny.

Other suggestions included:

- A Future Generations Commission to hold the Government to account on carbon budgets (**individual**)
- The introduction of a 4-day week with half a day dedicated to people doing their bit to address climate change (**East Lothian Climate Hub**)

[Part Three: Monitoring and reporting](#)

[Question 7: Reporting on progress towards targets](#)

Q7a. What are your views on whether there should be changes to the existing Scottish Government monitoring and reporting framework?

There were **32** responses to this part of the question.

The Call for Views stated that the Scottish Government had confirmed that their annual reporting on progress towards targets will be retained and asked respondents for their views on whether there should be changes to the existing Scottish Government monitoring and reporting framework. 24 organisations and 14 individuals responded to this question.

The majority of respondents considered that annual reporting should be maintained. This included **Aberdeenshire Council, Dumfries and Galloway Council, Dunpender Community Council, Friends of the Earth Scotland, Grantham Research Institute on Climate Change and the Environment at LSE,**

NatureScot, Royal Scottish Geographical Society, Scottish Catholic International Aid Fund, Scottish Water, Strathclyde Partnership for Transport, Stop Climate Chaos Scotland, and Quakers in Scotland, as well as the majority of individual respondents.

The main reasons for this given by organisations centred on transparency and accountability, with respondents noting that it enables stakeholders to determine if actions are on track and where change is required. Individuals tended not to provide detailed responses.

Strathclyde Partnership for Transport:

‘SPT supports the retention of annual reporting as it is essential for maintaining accountability and enabling timely adjustments, especially in the transportation sector where rapid policy changes occur over time. While we see the value in adopting five year carbon budgets, they should complement, not replace, annual reporting, ensuring continuous progress and alignment with long term climate goals.’

A few public sector organisations, including **Aberdeenshire Council** and **Scottish Water**, also stated that they were supportive of annual reporting on the basis that it aligns with monitoring and reporting requirements on progress for other public sector bodies and with budget periods. Scottish Water:

‘Scottish Water continues to support the annual reporting approach as it helps us assess performance within budget periods and appears practical.’

Friends of the Earth Scotland raised concerns that a move to 5-yearly carbon budgets would only provide one occasion during each future parliamentary session when the Government is legally required to meet a climate target/ budget. They stated that this would reduce opportunity for Parliament and the public to scrutinise action against the legislated target, and argued that:

‘As we get closer to the net-zero target in 2045, it is crucial that Government, Parliament and the public are more engaged with measures to tackle climate change and deliver a just transition, not less.’

A couple of respondents (**East Lothian Climate Hub and an Individual**) either disagreed with maintaining annual reporting and argued for a more ‘light-touch’ approach, or highlighted what they perceived as resource implications that could detract from delivery.

Multiple respondents (**Aberdeenshire Council, Edinburgh Climate Change Institute, Friends of the Earth Scotland, Highland Council, IPPR Scotland and Stop Climate Chaos Scotland**) all called for additional indicators to be included in monitoring and reporting to strengthen transparency and support action.

A few respondents noted (**Aberdeenshire Council, Edinburgh Climate Change Institute and IPPR Scotland**) noted a current time lag of about 2 years for emissions data. **Edinburgh Climate Change Institute** and **IPPR Scotland** stated that this made it difficult to determine the impact and effectiveness of policies and

interventions. They suggested that more immediate ‘transition’ or ‘material’ indicators of progress on reducing emissions should be used, to improve the ability to monitor progress and target interventions. **Edinburgh Climate Change Institute** also stated that this would support public engagement and behaviour change, by enabling clearer communication of the changes which are needed and the progress we are making.

Highland Council called for monitoring and reporting to include indicators for Scope 1, 2 and 3 emissions, with specific reduction targets set for each, to support a more accurate and comprehensive approach.

Aberdeenshire Council called for reporting to include also quantified assessment of the wider impact of programmes. **Friends of the Earth Scotland** and **Stop Climate Chaos Scotland** called for it to include also assessment of steps taken to ensure that emissions reductions are fair and that benefits are realised in other areas (such as health).

Multiple respondents (**Children and Young People’s Commissioner Scotland, Consumer Scotland, Highland Council Royal Society of Edinburgh** and **Scottish Youth Parliament**, and **an individual**) all highlighted a need for reporting to be transparent and accessible to different groups, and for stakeholders to be consulted in developing monitoring and reporting - including children and young people, consumers and other stakeholders. An **individual** stated that stakeholders such as businesses, local authorities, and community groups should be regularly consulted on the reporting framework to gather feedback and that the use of more accessible presentation of data, such as online platforms and interactive dashboards should be considered. **Royal Society of Edinburgh** called for a shorter report that more clearly articulates key figures and most immediate actions that need to be taken. **Scottish Youth Parliament** emphasised that children and young people have a right to participate, and that the Scottish Government should be required to consult children and young people in identifying what “youth-friendly reporting looks like for them”.

A few respondents (**Highland Council, Shetland Islands Council** and **an individual**) stated that there should be more consistency in methods of data collection, reporting and review, to facilitate comparisons and assessment of whether targets were being met.

A few respondents (**Friends of the Earth Scotland, Scottish Catholic International Aid Fund** and **Stop Climate Chaos Scotland**) called for changes to the current reporting framework, to require the Government to set out an explanation of the anticipated and actual amounts of emissions captures using CCUS and NETS. All also stated that the Government should be required to set out alternative policies to achieve the given carbon budget.

In addition to these themes, three organisations put forward additional suggestions for changes. **Environmental Standards Scotland** stated that monitoring should be implemented across governance levels and that section 36 of the Climate Change (Scotland) Act 2009 should be amended to require a report to be produced if targets

are (or, are at threat of) being missed. **Royal Scottish Geographical Society** called for a legislative requirement for a climate test to ensure that climate action is taken into account in every Ministerial portfolio and for all Ministers to be required to report on climate action to Parliament. **Scottish Fiscal Commission** stated that there needs to be improvements in monitoring the Government's spending on climate change and the extent to which it is meeting its targets to identify if policies are sufficient to meet future targets.

Q7b. What are your views on the potential changes to the level of Scottish reporting provided by the CCC?

There were **25** responses to this part of the question.

The Call for Views stated that the CCC had proposed that its reporting may move from a system of annual Scottish 'Progress' reports to two dedicated reports on Scottish progress every 5 years, if 5-yearly budgets are adopted in Scotland and asked respondents for their views on the potential changes to the level of Scottish reporting by the CCC.

Most respondents from organisations stated that it would depend on the impact of this, for example how assurance on progress would be provided, and whether reduced reporting by CCC resulted in a loss of data transparency or availability to identify issues and accountability to take action. This included **Aberdeen City Council, Aberdeenshire Council, Environmental Standards Scotland, Grantham Research Institute on Climate Change and the Environment at LSE, Highland Council, Scottish Water** and **Strathclyde Partnership for Transport**. Most individuals stated that they were unsure and a few stated that it would depend how it aligned with other monitoring of action. Most individuals did not provide detailed responses. **Aberdeen City Council:**

'If Climate Change Committee (CCC) reporting were to move to 2 years, there would need to be sufficient assurance on progress against carbon budgets from Scotland's monitoring and reporting mechanisms to stay within each 5 year carbon budget limit.'

Scottish Water:

'The annual progress reports give a useful independent insight to national performance. Scottish Water would prefer to keep the current annual arrangements, but if there is a desire to switch to less frequent reporting, this should be accompanied by a high-level assessment of annual performance against actions within the plan to understand any obvious areas of concern.'

Environmental Standards Scotland stated that it may be sufficient but should be a minimum, and that if the first of the two reports found issues with progress, more frequent reports should be considered until the end of the five-year cycle.

Some organisations (**Dumfries and Galloway Council, Friends of the Earth Scotland, Royal Scottish Geographical Society, Scottish Catholic International Aid Fund, Stop Climate Chaos Scotland** and **Quakers in Scotland** explicitly

stated that they were opposed to any reduced frequency of reporting by CCC). A few individuals were also explicitly opposed. Overall, the main reasons given were that it would reduce ability to identify issues early, reduce accountability and pressure for action and would risk Scotland falling further behind in its journey to net zero.

Royal Scottish Geographical Society

- ‘Reducing the frequency of reporting also risks a lack of political accountability within the relevant parliamentary cycle.’

Two organisations (**East Lothian Climate hub** and the **James Hutton Institute**) supported a reduction to CCC reporting every 2.5 years. The James Hutton Institute stated that if such a reduction were made, consideration should be given to when these two reports are produced.

Question 8: Estimated costs to achieve the 2045 target

The Call for Views stated that a Bill, according to the Standing Orders of the Scottish Parliament, must “... be accompanied by a Financial Memorandum which sets out best estimates of the costs, savings, and changes to revenues to which the provisions of the Bill would give rise, and an indication of the margins of uncertainty in such estimates.” (Rule 9.3.2).

It is important to highlight that the Call for Views was undertaken ahead of publication of the Bill, due to expected timeframes; therefore, respondents were not commenting on the actual text included in the Bill and Supporting Documents, including the Financial Memorandum.

Q8a. The 2045 target will not be amended. How much do you estimate it would cost to achieve that target?

There were **29** responses to this part of the question.

The majority of respondents did not provide cost estimates. Key themes put forward by both organisations and individuals were that action would cost less than inaction and that earlier action would cost less and have more benefits than action taken later. Most respondents emphasised that the costs of actions should be considered alongside cost savings and benefits in other areas, and called for discussion to focus on revenue generation and what the Scottish Government could do to create an enabling environment to support the transition, including through the private sector, and allocation of costs and benefits to ensure a Just Transition, rather than on costs of short-term delivery only. This includes responses from **Aberdeen City Council, Aberdeenshire Council, Centre for Energy Policy, University of Strathclyde, Consumer Scotland, Edinburgh Climate Change Institute, Friends of the Earth Scotland, IPPR Scotland, NatureScot, Royal Society of Edinburgh, Scottish Catholic International Aid Fund, Stop Climate Chaos Scotland and Quakers in Scotland**, as well as **many individuals**.

NatureScot.:

- 'We... emphasise that the costs of action are far outweighed by the costs of inaction... delaying some actions, especially nature-based solutions, will not only increase costs but may render them less effective due to escalating climate risks and the time lag between restoration measures and building fully functional ecosystems that are more resilient to climate risks.'

Finally, the **Royal Society of Edinburgh** recommends the appropriate framing of the costs associated with the green transition. While acknowledging a real cost to this transition, the Royal Society of Edinburgh suggests that the narrative be framed in a way that highlights the tremendous benefits to Scotland, for example, in terms of research and job opportunities in low carbon sectors.

A number of organisations pointed to estimates by the Scottish Fiscal Commission. The **Scottish Fiscal Commission** itself also highlighted its report on [Fiscal Sustainability Perspectives: Climate Change](#) from March 2024, stating that:

'Based on these assumptions we estimated the Scottish Government would need to spend an average of £1.1 billion pounds a year over the period 2020 to 2050 to reach net zero, around 18 per cent of its capital budget. These figures do not include the spending required on adaptation and damage from climate change.'

Two Councils, **Aberdeenshire Council** and **Shetland Islands Council**, gave estimates of costs in their area. Aberdeenshire Council stated that given the scale of change required, the standard approach to Financial Memorandum production would not be adequate to ensure that impacts on Local Authorities were properly considered. **Shetland Islands Council:**

- 'The estimated cost for Shetland Islands Council to meet organisational targets is £147.4 million, over and above ongoing maintenance and Business As Usual works..

Aberdeenshire Council: 'Back in 2021/22 Aberdeenshire Council estimated that to reach 75% reduction in operational emissions by 2030 would cost the organisation approximately £128,143,000. It is very likely this figure has further increased due to cost increases in energy and supply chains. That is just one public sector organisation and so demonstrates the enormity of the task ahead. For something of this scale the standard approach to Financial Memorandum production will not be adequate to ensure that the impacts on Local Authorities are properly addressed. '

Edinburgh Climate Change Institute calculated indicative costs of delivery, alongside financial and social benefits, such as public health, job creation, and productivity. They state that:

'The below are indicative costs of delivery alongside the financial and social benefits, calculated using a methodology for a comparable region in terms of rural and urban populations. They could be refined by more detailed application of specific factors local to Scotland...

- Total mitigation required: 533 Mt CO₂e (cumulative to 2045)
- Total projected costs: £103.3 Bn (average of £4.9 billion a year)
- Total projected savings: £111.5 Bn (average of £5.3 billion a year)
- Total projected co-benefits: £271.4 Bn (45% from increased active travel/physical activity).'

Highland Council stated that Scottish Government should mandate the production of detailed cost estimates for reaching net zero, considering all Scope 1, 2, and 3 emissions, to allow for better planning and prioritisation of action.

Q8b. Are current spending levels on policies to achieve this in line with what is required?

There were **29** responses to this part of the question.

The majority of respondents stated that it was difficult to be precise because there are insufficient data on current spending levels, but stated that it was, or was likely to be, inadequate. Several stated that delayed action would increase costs overall and make the target harder to achieve. This includes responses from **Aberdeenshire Council, Consumer Scotland, Edinburgh Climate Change Institute, Friends of the Earth Scotland, Highland Council, IPPR Scotland, Royal Scottish Geographical Society, Royal Society of Edinburgh, Scottish Fiscal Commission** and **Quakers in Scotland**, as well as **many individuals**.

Consumer Scotland: 'Until clear pathways are developed it will be challenging to be precise about the associated costs, however current levels of spending are reported to be inadequate to meet targets. The Just Transition Commission recently reported that the current approach will not fund a just transition for Scotland and that new and innovative investment is needed.'

Edinburgh Climate Change Institute: 'It is hard to assess what current spending levels are because climate action is distributed across multiple policy areas. However, it is reasonable to assume from progress that current spending levels are not sufficient to deliver the pace and scale of action required and importantly investments are still being made in areas which make the target harder to achieve.'

Friends of the Earth Scotland: 'No. While Friends of the Earth Scotland is not able to say with certainty what the level of spending should be across all areas we have recently published a report on transport titled On the Move. On the Move estimates that in order to reach the Scottish Governments goal of 20% car KM reduction by 2030 and Net Zero by 2045 transport would need additional capital invest of £1.7billion per year over the next 12 years. This is a significant increase, and we would expect increases to be needed across other policy areas too. Our report does, however, highlight how most of this investment will pay for itself, create thousands of jobs and create greener, cleaner, more liveable places across Scotland.'

Scottish Fiscal Commission: ‘The lack of published information from the SG on its climate change spending and planned spending meant we could not use costed climate change plans to assess the impact on fiscal sustainability. It also means that it is not possible to judge whether current spending levels are sufficient to achieve the climate change targets.’

The Scottish Fiscal Commission stated that as recommended by other organisations, including the [Climate Emergency Response Group](#) and [Fraser of Allander Institute](#), a net zero assessment on spending decisions, published in a clear and consistent format, would improve scrutiny and transparency of spending decisions. **Scottish Fiscal Commission:**

‘As has been recommended by other organisations, if the Scottish Government used a net zero assessment on spending decisions and published the results in a clear and consistent format, that would improve scrutiny and transparency of spending decisions. In turn, this would support our work assessing the fiscal sustainability of mitigation activity. Similarly, assessing how spending decisions contribute to or go against adaptation objectives would help us assess the Scottish Government’s fiscal sustainability and would provide greater transparency on the implications of spending decisions.’

A number of respondents, including **Aberdeenshire Council, Edinburgh Climate Change Institute, Highland Council, Royal Scottish Geographical Society, Royal Society of Edinburgh** and **Quakers in Scotland** and some individual respondents, called for the Government to take a more long-term and strategic approach to financing the transition, including how to maximise resources across policy areas and ensure coherence in policy and spend, and/or facilitate private investment. **Highland Council:**

‘A more strategic, long-term approach to funding is necessary. This approach should involve allocating sufficient public resources and creating frameworks that leverage additional private investment. Effective use of delivery mechanisms like Local Heat and Energy Efficiency Strategies (LHEES) can help maximise the impact of available resources, but only if there is adequate and sustained financial support to utilise these tools fully.’

Royal Scottish Geographic Society:

‘One mechanism to ensure allocation of spend, which would also help to address accountability across portfolios, would be to require the Scottish Government to commit to spending 2% of GDP on climate action, and for each individual portfolio area to do the same. This would be consistent with the figures proposed by the Stern Review and by the CCC in relation to the level of spend required to implement climate commitments.’

Royal Society of Edinburgh

‘Additionally, the Royal Society of Edinburgh reiterates its recommendation for more productive communication between the various departments

responsible for estimating the cost of meeting the targets. Until there is a better interdepartmental understanding of such estimates, the Royal Society of Edinburgh cautions against accepting a definitive figure. ‘

Friends of the Earth Scotland, Scottish Catholic International Aid Fund, Stop Climate Chaos Scotland and Quakers in Scotland did not provide estimates, but all highlighted a briefing published by Stop Climate Chaos Scotland in 2022 on [Financing Climate Justice](#) on fiscal measures to support a just transition, covering both revenue raising aspects and allocation issues.

IPPR Scotland called for the Government to have a more open conversation with the public about the financial dimensions of addressing climate change and the extent to which they should be shared through taxation.

‘Questions of costs, incentives and distribution are critical to delivering a just transition... The process of setting the new climate targets and developing a Climate Change Plan should also be used to open a much clearer and open conversation with the Scottish population about the financial dimensions of addressing climate change, the degree to which people are willing to take them on, and the extent to which they should be shared, particularly through taxation.’

Budget

[How can the Scottish Government use this year’s Budget to ensure all portfolio areas are focused on achieving the 2045 target?](#)

There were **33** responses to this part of the question.

There were a wide variety of suggestions as to how this year’s Budget should focus on achieving the 2045 target. There were various specific spending suggestions as well as responses that considered how different areas of spending should be systematically evaluated to account for climate policy considerations.

While some highlighted that the Government had already introduced a high-level carbon assessment for the Budget, multiple respondents raised the potential for the use of a carbon impact assessment for each budgetary line (including **Aberdeenshire Council, Quakers in Scotland, East Lothian Climate Hub, Dumfries and Galloway Council and individuals**). **Edinburgh Climate Change Inst.** argued that a more robust Net Zero Assessment should be introduced at this Budget and that it was critical that this tool was implemented early, long before spending plans had reached the stage of being included in the Budget. The **Scottish Fiscal Commission** suggested that the existing Climate Change Assessment ‘should be updated with outturn spending amounts.’

Other suggestions in this vein included that each budget line should seek to incorporate the multiple ‘co-benefits’ that arise from climate / net-zero policies as a means of fully assessing the value of climate policies (**Aberdeenshire Council**). Elsewhere one respondent (**Quakers in Scotland**) thought consideration should be given to the implementation of an emission reduction target for each budget portfolio.

Spending suggestions included those on which there should be greater spend and those on which there should be less. The Transport sector attracted a lot of attention with a few respondents (**Strathclyde Partnership for Transport, Quakers in Scotland and individuals**) arguing that there should be less spent on road infrastructure (and other higher carbon projects) and more spent on low carbon transport options, like public transport and active travel. One other response suggested that the Budget should be used to implement the Government's commitment to cutting car kms by 20% by 2030 (**individual**).

Other spending suggestions included:

- Increase contribution to climate justice / loss and damage funds (**Quakers in Scotland**)
- Taxes: A frequent flyer tax and the lobbying of UK Government for a higher tax on petrol (**Dunpender Community Council**)
- The Budget should support a nature-based approach to mitigation and adaptation (forestry grant scheme has been cut) and support farmers to move to sustainable practices (**Scottish Environment LINK**)
- Two respondents (**Shetland Islands Council and Dunpender Community Council**) highlighted the need for more support for local government.
- invest not only in building retrofit but also maintenance and repair of existing buildings stock (**Built Environment Forum Scotland**)
- Increased, ring-fenced and multi-annual agriculture and rural development budget for the UK from 2025-2029 (**National Farmers Union Scotland**)

[Has the inclusion of a Climate Change Assessment of the Budget improved outcomes and progress towards a target?](#)

There were **28** responses to this part of the question.

There were mixed views on the of the Climate Change Assessment (CCA) from respondents. Several thought that it had limited impact (**individuals**), with **Quakers in Scotland** arguing that it needs to be 'more than a reporting exercise'

IPPR Scotland set out that:

- 'To be effective, the Climate Change Assessment needs to set out not just whether spending contributes to reducing or increasing emissions, but whether the net effect is adequate to scale of delivery needed. The absence of concrete sectoral plans with explicit targets means this is not currently possible'

An individual respondent and **Aberdeenshire Council's** response argued that the CCA should be made more accessible. While **Edinburgh Climate Change Inst.** thought that it should do more to emphasise the benefits of investing in climate action and the costs of climate inaction.

NatureScot thought that the 'budget and associated economic plans and strategies need to be fully embedded in the Climate Change Plan'. **Royal Society of Edinburgh** thought that the CCA currently 'lacked granularity'

What are your views on the presentation of the Climate Change Assessment and are there any changes you would like to see to this?

There were **20** responses to this part of the question, although a large number of these entailed only a cursory level of detail.

Quakers in Scotland suggested that the Neutral category is ‘confusing and could be better divided. For example, healthcare spending is the largest ‘neutral’ spend in both capital and resource programme areas. However, healthcare is not inherently neutral. Depending on choices made, health care can have greater or lesser carbon impact: e.g. certain inhalers are much more polluting than others, and certain anaesthetics have a huge carbon impact. This could be better reflected in the Climate Change Assessment.’

Two individual respondents suggested that the Climate Change Assessment (CCA) could be more accessible to a wider audience, in terms of the language used and its publicity.

Two respondents (**Royal Society of Edinburgh and an individual**) believed that the CCA was not currently ‘granular’ enough, stating that there needs to be emissions from policies rather than by portfolio area. **Highland Council** also noted that:

- ‘The presentation of the Climate Change Assessment should be more detailed, providing clear breakdowns of costs and expected outcomes for each major initiative. It should also include a strategic overview that links short-term spending decisions with long-term goals, ensuring that all funding is part of a coherent strategy to achieve net zero by 2045.’

The **Scottish Fiscal Commission** views were as follows:

- ‘The Climate Change Assessment published alongside the Scottish Budget should show whether spending on individual policies supports mitigation, adaptation or both. It is currently published alongside the Budget as introduced but should be updated with outturn spending amounts. It should be possible to identify from the Climate Change Assessment whether the costed policy commitments in the Climate Change Plan and Scottish National Adaptation Plan are being delivered, both during the budgetary period and once actual spending is known after the year has ended.
- ‘As has been recommended by other organisations, if the Scottish Government used a net zero assessment on spending decisions and published the results in a clear and consistent format, that would improve scrutiny and transparency of spending decisions.^{7,8} In turn, this would support our work assessing the fiscal sustainability of mitigation activity.’

IPPR Scotland:

- 'To be effective, the Climate Change Assessment needs to set out not just whether spending contributes to reducing or increasing emissions, but whether the net effect is adequate to scale of delivery needed. The absence of concrete sectoral plans with explicit targets means this is not currently possible.'

NatureScot:

- 'We welcome the Climate Change Assessment of the budget, but in order to accelerate the pace of transformation and just transition, as outlined in responses to other questions, the budget and associated economic plans and strategies need to be fully embedded in the Climate Change Plan.'

Stop Climate Chaos Scotland:

- 'Whatever fiscal policies are set out in a budget, however, it is imperative that the measures proposed are subject to a Climate Change Assessment – and we welcome the steps taken, thus far, by the Scottish Government. However, as demonstrated by the case of the s.94A assessment of the Scottish Government's Infrastructure Investment Plan (IIP), it is important that such assessments are both detailed and meaningful. In particular, it is vital that the impact of such assessments is transparent – so that it is clear to Parliament and stakeholders what decisions were taken to amend/adjust proposals in the light of the assessment – at present, this is not the case.'

Edinburgh Climate Change Inst. felt that there should be more emphasis on the returns and benefits from investing in climate action. **Built Environment Forum Scotland** considers that up to date and accessible data is essential towards enabling joined up action towards reaching national climate change targets.

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West Lothian Council submitted a response on 3 September 2024 and WWF Scotland sent one on 5 September 2024. Neither were received in time to be included in this paper. They can be found, alongside the rest of submitted responses, on [the Scottish Parliament](#) website.