

Natural Environment (Scotland) Bill

[As amended at Stage 2]

Revised Financial Memorandum

Introduction

1. As required under Rule 9.7.8B of the Parliament's Standing Orders, this revised Financial Memorandum is published to accompany the Natural Environment (Scotland) Bill, introduced in the Scottish Parliament on 19 February 2025, as amended at Stage 2.
2. This revised Financial Memorandum has been prepared by the Scottish Government to set out the costs associated with the provisions now included in the Bill following the amendments made at Stage 2. This document addresses those provisions with anticipated or potential cost implications, both those included in the Bill as introduced and those inserted by amendments. Amendments agreed at Stage 2 which are not covered in this revised Financial Memorandum are considered not to have any substantial cost implications. It does not form part of the Bill and has not been endorsed by the Parliament.
3. The Bill and this revised Financial Memorandum make reference to Scottish Natural Heritage. It is a statutory body established by section 1 of the Natural Heritage (Scotland) Act 1991. Following a rebranding in 2020, Scottish Natural Heritage is now known as NatureScot. Its formal legal name remains unchanged however and so it is by that name that it is referred to in the Bill.

The Bill

4. The Natural Environment (Scotland) Bill aims to bring together a range of measures that will enable the public and the private sector to restore and protect nature, and to support delivery of the Scottish Government's net zero and biodiversity goals. These measures include provisions to set statutory targets for nature restoration, to modernise the way in which national parks and deer are managed, alongside a number of more technical measures, such as requirements for swift nest boxes in certain new buildings, updates to marine protection duties, monitoring of gull populations, provisions on the use of clean scallop shells, and clarifications to existing grouse licensing and procedural arrangements.

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5. Part 1 of the Bill contains provisions to put in place statutory targets for nature restoration that cover land and sea and a framework for setting, monitoring, and reporting on those targets. The purpose is to deliver accountability and to drive action across Government. They will be aligned with the overarching vision of the Scottish Biodiversity Strategy (“SBS”) of halting biodiversity loss by 2030 and restoring Scotland’s natural environment by 2045.¹ It is intended that these targets will reflect the need to adapt to the challenges of a changing climate. The targets form a key part of the Scottish Government’s Strategic Framework for Biodiversity, along with the Strategy and accompanying Delivery Plans.²

6. Part 3 of the Bill amends the National Parks (Scotland) Act 2000 (“the 2000 Act”) to ensure that the aims of national parks include restoring and regenerating biodiversity, mitigating and adapting to climate change, visitor management, sustainable tourism, promoting public understanding and enjoyment of the area for everyone, supporting access to and within the area, and promoting cultural development and wellbeing alongside the social and economic development of communities. It strengthens the duty on public bodies operating within National Parks from having regard to National Park Plans to a duty to facilitate the implementation of National Park Plans. The Bill enables new National Park authorities to be considered to be local authorities for areas within the national park for the purposes of legislation relating to access rights under Part 1 of the Land Reform (Scotland) Act 2003. The Bill also creates a new power enabling the Scottish Ministers to introduce regulations which would allow National Park authorities to directly enforce specified National Park byelaws by issuing fixed penalty notices.

7. Part 4 of the Bill amends the Deer (Scotland) Act 1996 (“the 1996 Act”) by implementing many of the recommendations made by the Deer Working Group (“DWG”), repealing the licensing of venison dealing, and by making changes to NatureScot’s powers of intervention under the 1996 Act to ensure they are fit for purpose in the context of twin climate and biodiversity challenges, as well as making some technical and procedural changes throughout the Act. In particular, the Bill does the following:

- Amends NatureScot’s overarching aims and purposes in relation to deer management to include reference to safeguarding the public interest as it relates to the management and control of deer.
- Changes NatureScot’s ability to be represented on advisory panels to allow a member of NatureScot or a member of NatureScot’s staff to be appointed as a member of a panel under section 4 of the 1996 Act.
- Amends the current reporting requirement timeframe in relation to the Code of Practice on deer management, to allow flexibility for NatureScot to carry out the review at the most appropriate point.
- Reduces the timeframe available for producing a deer management plan (“DMP”) when required to by NatureScot.

¹ [Scottish Biodiversity Strategy to 2045 - gov.scot](https://www.gov.scot/publications/scottish-biodiversity-strategy-to-2045/pages/introduction/)

² [Biodiversity: delivery plan 2024 to 2030 - gov.scot](https://www.gov.scot/publications/biodiversity-delivery-plan-2024-to-2030/pages/introduction/)

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- Makes various changes to DMPs, control agreements and control schemes, including changes relating to grounds for intervention, providing a new ground for which NatureScot can intervene in deer management for nature restoration purposes, as well as various changes relating to procedure.
- Amends procedure for making, varying or revoking section 8 control schemes.
- Makes provision in relation to the recovery of NatureScot costs and expenses incurred in connection with the registration of control schemes, the registration of variations or revocations of control schemes, and in relation to any costs incurred in the performance of its duty under section 10(4) of the 1996 Act.
- Creates a new exemption to the offence of killing a deer in respect of an act done for the purpose of preventing or stopping a deer from causing harm to a person if certain conditions are met.
- Adjusts NatureScot's investigatory powers, including amending powers of entry on to land and introducing a new power to require the provision of information and documents.
- Amends the way in which authorisations from NatureScot to carry out specified activities are granted by providing that a person who is registered in a register established by regulations under section 17A of the 1996 Act may be considered a fit and competent person for the purposes of section 37 (restrictions on granting certain authorisations) of the Act.
- Restricts the use of shotguns by creating a new offence of shooting a deer with a shotgun, along with a corresponding ability for NatureScot to authorise the activity in appropriate circumstances.
- Amends the grounds for which authorisations can be granted for specified activities including close season shooting and taking or killing deer at night.
- Creates the offence of failing to report taking or killing of stray farmed deer and also a defence to civil proceedings in relation to killing or injuring stray farmed deer.
- Repealing provisions related to the licensing of venison dealing.
- Technical and consequential amendments in relation to the above.

8. Part 4A of the Bill places a duty on the Scottish Ministers to introduce regulations under section 1 of the Building (Scotland) Act 2003 requiring the installation of, on average, one integral swift nest box per dwelling or unit greater than 5 metres in height. Except where installation is not practicable or appropriate, installations must comply with British Standard BS 42021:2022, and regulations must be introduced within 12 months of Royal Assent.

9. Part 4B of the Bill amends section 68(7) of the Marine (Scotland) Act 2010 to require Scottish Ministers, when designating a Nature Conservation Marine Protected Area, to have regard to the contribution of the designation to climate change mitigation

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and adaptation. This aligns with the general duty under section 4 of the 2010 Act and introduces consistency without creating additional costs or savings.

10. Part 4C of the Bill places a duty on NatureScot to monitor gull populations annually and publish the findings. The first survey must be completed within 12 months of Royal Assent, with subsequent surveys and reports every 12 months thereafter. Surveys must cover gull numbers in urban and coastal areas, establishing a statutory obligation for ongoing monitoring and reporting.

11. Part 4D of the Bill requires Scottish Ministers to make regulations providing that clean, tissue-free shells of King and Queen scallops are not treated as waste or animal by-products when used for specified purposes such as soil improvement, habitat restoration, erosion control, construction, aquaculture, or other uses supporting biodiversity and circular economy objectives.

12. Part 5 of the Bill makes amendments to the grouse licensing scheme under section 16AA of the Wildlife and Countryside Act 1981 (“the 1981 Act”). It ensures that applicants are required to describe the area of land to which the applicant proposes the licence should relate and allows NatureScot to propose a different area. If unable to reach an agreement with the applicant as to what is an appropriate area of land, NatureScot may refuse the application. It provides powers for NatureScot to suspend or revoke licences where a relevant offence supports or benefits the activities permitted by the licence.

13. Part 5 of the Bill also amends section 30 of the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021 to confirm that an Improvement Plan is subject to a quasi-affirmative procedure.

14. Further information about the policy objectives and changes being made by the Bill can be found in the Policy Memorandum for the Bill. Further information about the enabling powers contained within the Bill can be found in the Delegated Powers Memorandum for the Bill.

15. The costs of the implementation of the whole Bill are set out below, and the subsequent costs of the measures in the Bill on the Scottish Administration, local authorities and other bodies, individuals and businesses are set out under their principal policy areas.

Part 1: Nature restoration targets

16. The Bill establishes a framework for nature restoration targets, which will include the high-level topics that will define the scope of what specific targets will be required to be set against. The detail of the targets, such as the quantitative figures, will then be set out in secondary legislation. This approach allows for targets to adapt to circumstances and ensures parliamentary scrutiny is maintained. The provisions in the Bill create:

- A duty for the Scottish Ministers to bring forward secondary legislation, subject to the affirmative parliamentary procedure, to make provision for and in connection with targets on specified target topics for nature restoration as a means of measuring the progress being made towards preventing further decline in biodiversity and restoring and regenerating biodiversity.
- A requirement for Scottish Ministers to meet those targets.
- The target topics defined as: the condition or extent of any habitat, the status of any species, and the environmental conditions for nature regeneration. Scottish Ministers will also be able to set targets in relation to any other matter relating to the restoration or regeneration of biodiversity as they consider appropriate, and will have the powers to add target topics or amend existing topics.
- A requirement that Scottish Ministers must first seek expert scientific advice before making or amending any targets and consult with any such persons who Scottish Ministers consider may have an interest in or otherwise be affected by the regulations.
- A requirement for Scottish Ministers to prepare a statement when setting targets that sets out the approach the Scottish Ministers intend to take to ensure that the targets are met. The statement must include costs, anticipated timelines, organisations the Scottish Ministers intend to work with, how the targets support or have regard to other Scottish Government policies and strategies, implications and consequences of not meeting targets and what actions will be taken if targets are not met.
- A requirement for Scottish Ministers to review targets as they consider appropriate, to allow Ministers to undertake ad hoc reviews to e.g. to respond to changes in circumstance or scientific knowledge.
- A requirement for Scottish Ministers to review the suitability of the target topics, and the targets themselves, at least once every 10 years.
- A requirement for the Scottish Ministers to report on progress to meet the statutory targets at least once every 3 years.
- The designation of Environmental Standards Scotland (“ESS”) as an Independent Review Body (“IRB”) for the statutory targets, with an additional power for the Scottish Ministers to remove ESS and designate another body as the IRB.
- Provisions which set out the functions which the IRB must perform in fulfilling their oversight role.

Costs overview

17. Costs and savings directly associated with the provisions to create targets for nature restoration have been estimated and costed out where possible, and largely fall on ESS as the IRB for the statutory targets.

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18. Creating a duty on the Scottish Ministers to set nature restoration targets does not, by itself, have any financial implications. Costs arise from pursuing nature restoration policies, and the Bill does not specify what those policies ought to be.

19. The Scottish Government will of course apprise the Parliament of the costs of the policies it does pursue to achieve the nature restoration targets. The Scottish Government is legally required, by the Nature Conservation (Scotland) Act 2004 (the “2004 Act”), to designate and publish the Scottish Biodiversity Strategy setting out their proposals and policies for the conservation of biodiversity. Section 2(7) of that Act requires that every three years, a report on the implementation of the strategy be laid before the Scottish Parliament. And to the extent that specific policies and proposals require legislation to be implemented, the costs associated with them will be more particularly described as usual in the accompanying financial memorandums, in the case of Bills, and in the accompanying policy notes and impact assessments in the case of subordinate legislation.

Costs on the Scottish Administration

Development and setting targets

20. The Bill puts in place a series of duties on the Scottish Ministers. The primary duty is to lay regulations which set targets for the purposes of measuring and reporting on progress being made to prevent any further decline in biodiversity and restore or regenerate biodiversity. Noting the previous discussion regarding indirect costs, these provisions are estimated to have the following additional direct costs to the Scottish Administration.

21. The Scottish Government will incur costs that arise from the development of nature restoration targets. In order to define the initial targets, and amend them in the future, the Scottish Ministers must seek and take into account advice from independent experts.

22. Section 1 of the Bill inserts section 2F (process for setting or amending targets or adjusting topics) into the 2004 Act. Section 2F(1) requires the Scottish Ministers before making regulations to set or amend targets, to seek and have regard to advice from persons they consider to be independent and to have relevant expertise. As part of the initial development of the statutory targets, the Scottish Biodiversity Programme Advisory Group (“PAG”), has been used to provide that expert advice. It also requires that Scottish Ministers consult such persons as they consider likely to be interested in or affected by the nature restoration regulations, however, section 2F(6) provides that this requirement may be satisfied by any consultation undertaken prior to commencement of the Act.

23. The PAG, as of the 14 January 2025, comprises 14 external members, who are entitled to recompense for expenses such as travel and subsistence from the Scottish Administration, and is chaired by the Chief Scientific Adviser for Environment, Nature and Rural Affairs. Travel and subsistence costs for previous PAG workshops were

expected to cost between £650 - £850 per workshop, depending on the total number of members attending, although not all members claimed back travel costs. The maximum allowance of £850 per workshop has been used to forecast future costs.

24. It is estimated that in order to provide advice to Scottish Ministers to allow the setting of nature restoration targets, the PAG may be required to meet up to five times, some of these meetings may be also conducted online.

25. It is not possible to estimate the volume or timing of the work required by the PAG associated with amending future targets, as it will depend on the circumstances and nature of the amendment required. Table 1 instead presents the minimum and maximum costs for a single occasion where the PAG provides advice on amending future targets, arising from reimbursing the PAG members, and based on the number of potential meetings required. PAG advice will be required for the initial setting of targets, at a maximum cost of £4,250, as shown in table 1, however, thereafter the volume and timing of that work is more uncertain.

Table 1: Scenarios of PAG costs to Scottish Government

Potential total number of meetings	1	3	5
Potential total cost	£850	£2,550	£4,250

26. The Scottish Government will also incur additional staffing costs to facilitate the work of the PAG and to develop the nature restoration targets, as well as costs that arise from laying regulations to create the statutory nature restoration targets. It is anticipated that this will be undertaken as part of the existing routine work relating to the Biodiversity Strategy and will be met from within existing resources. These costs include official's time to co-develop proposals with stakeholders, design, consult on and manage secondary legislation, carry out impact assessments, as well as laying any statements before Parliament. Based on the costs to publish and analyse consultations for this Bill on deer management and the biodiversity strategy, estimated costs would be around £26,500 for each consultation.

27. The staff resource required to create the statutory nature restoration targets and deliver the secondary legislation, including preparation of a statement required by section 2CA, is estimated to be £179,889, incorporating administration, policy, and legal support. This is based on average staff costs for 2024-25 including overheads.

28. There will be additional costs associated with the publication and laying of SSIs and accompanying documents required for secondary legislation. These include a fixed cost of publication of £200 per printed SSI (published twice), £155 plus VAT for each Policy Note, and £60 plus VAT for each Business and Regulatory Impact Assessment.

29. The costs to the Scottish Government associated with publishing SSI documents and policy guidance will not be known until the final detail of the Bill is passed by the Scottish Parliament. However, using the current estimates of staff time, consultation and

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publication costs discussed above, the total maximum costs to the Scottish Government associated with creating the statutory nature restoration targets by regulations is £232,889. This cost may fall in the year following Royal Assent of the Bill, 2026-27.

30. It is not possible to estimate with any accuracy the volume or frequency of when targets or target topics may be amended in the future, requiring regulations to be laid. However, section 2E(1)(c) requires a review of the targets and target topics at least once every 10 years. Therefore, if regulations are required to be laid to amend targets and topics once a decade, then using the maximum cost of £232,889 discussed above, the future costs associated with publication and laying SSIs can be presented as an ongoing annual average cost of £23,289 to the Scottish Government.

31. Some savings in implementation costs may be realised through joint delivery with other environmental or wildlife management measures, for example, it may be possible to undertake combined consultations for other secondary legislation. However, this will depend on the timescales for implementation, which may differ across the measures.

Monitoring progress towards targets

32. Section 2E(1)(a) (as inserted into the 2004 Act by section 1 of the Bill) requires Ministers to undertake ad hoc reviews of targets as they consider appropriate. The complexity of nature restoration requires an agile approach to setting targets. The reasons for this include: the high degree of uncertainty in how ecosystems will respond to future changes in climate; the difficulty in predicting the response of ecosystems to restoration efforts; and how emerging technology may result in new insights and ways to assess the natural environment.

33. The intention is to use the ad hoc review only when needed but given the uncertainty of nature restoration, and the potential impact of factors outwith Government control, it is not possible to predict with any accuracy the regularity or the breadth of the ad hoc reviews required. However, given experience of eliciting expert advice for targets, and unless there is significant impact from unforeseen circumstances, it would be reasonable to assume that a review would require between 1 and 5 PAG meetings.

34. The ad hoc review costings are based on the costs of eliciting expert advice from the PAG in the development of setting targets. The provisions in the Bill only require that Ministers must seek scientific advice from persons they deem to be independent and have relevant expertise, therefore any future approach may not necessarily seek advice from the PAG. However, the costings for the PAG, described in table 1 above provide a basis for estimating the costs of ad hoc reviews.

35. In order to provide an estimation of possible future costs to the Scottish Administration arising from PAG advice required for ad-hoc reviews of the targets, it would be appropriate to estimate that three ad-hoc reviews may be undertaken within the 10-year period between each full review of targets. This is based on each 3-yearly report on progress toward targets (required by inserted section 2E(1)(b)) generating an ad-hoc review of the targets. If each ad-hoc review requires five PAG meetings, the

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maximum estimated cost to the Scottish Government associated with undertaking ad-hoc reviews of targets is £12,750 every 10 years, or £1,275 as an annual average.

36. There may also be very minor costs to the Scottish Government associated with these ad-hoc reviews, arising from staffing costs to facilitate the work of the PAG, associated policy work and the preparation and publication of any reports. It is anticipated that this will be undertaken as part of the existing routine work relating to the Biodiversity Strategy. The staff resource required to facilitate this work is estimated to be £27,343 per review incorporating administrative, policy and legal resource, based on average staff costs for 2024-25 including overheads. If three ad-hoc reviews are undertaken every 10 years, as discussed above, the maximum estimated staff resource cost to the Scottish Government associated with undertaking ad-hoc reviews of targets can be presented as an annual average of £8,203.

37. Section 2E(1)(b) (as inserted into the 2004 Act by section 1 of the Bill) requires that Scottish Ministers monitor the progress towards meeting the statutory targets for nature restoration and prepare a report on the progress made towards meeting the targets every three years (the “progress report”). The progress report must be published and laid before the Scottish Parliament alongside a statement in relation to the report. It is the intention that the progress report will be combined with the current statutory reporting on the Scottish Biodiversity Strategy as required by section 2(7) of the 2004 Act. Costs related to the production of the Biodiversity Strategy report are a normal part of the work of NatureScot, and the Scottish Government does not anticipate any additional costs to accrue as a result of the introduction of statutory targets as it will be the intention that, for reasons of efficiency, the indicators used to monitor and assess progress against the current Biodiversity Strategy Outcomes will be the same as those used to assess progress towards delivering the targets.

38. Section 2E(1)(c) also requires the Scottish Ministers to review and report on the progress towards meeting the targets and target topics not less than once in each 10-year period (the “targets review”), to be published and laid before the Scottish Parliament. The Scottish Government has not begun work to plan the process for the targets review and report. Therefore, it is not possible to estimate the costs to the Scottish Government associated with undertaking the review of the targets and preparation and publication of the report. However, for indicative purposes, the costs of external contracts for similar work can be used as a comparison. Based on previous comparable external contract, the procurement of an external contract to undertake a review and reports on the targets can be estimated to cost to between £100,000 and £200,000, every ten years, or between £10,000 to £20,000 as an annual average.

39. Section 2G(3A) requires that Scottish Ministers respond to reports laid by ESS as soon as 'reasonably practicable', setting out any actions they intend to take as a result of the report by ESS. This duty generates very minor costs to the Scottish Government, arising from staffing costs to draft the response and publishing, if required. It is anticipated that this will be undertaken as part of the existing routine work relating to the Biodiversity Framework including the Strategy. Costs related to the production of the Biodiversity Strategy report and associated policy development are a normal part of the

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work of the Scottish Government, and it is not anticipated that any additional costs will accrue as a result of this duty.

Independent review

40. Section 2G (as inserted into the 2004 Act by section 1 of the Bill) provides for ESS to act as an independent reviewing body providing quality assurance around the Scottish Minister's reviews and reports on progress and their processes in connection with obtaining and using of scientific advice. The functions of ESS are to:

- review each report prepared by the Scottish Ministers on monitoring progress towards meeting targets (3 yearly progress report);
- review each report prepared by the Scottish Ministers reviewing all targets and target topics (10 yearly full targets review);
- assess the manner in which Scottish Ministers seek independent advice when carrying out reviews for targets or target topics (both ad hoc reviews and 10 yearly reviews);
- prepare a report on the above matters to be laid in parliament, and a copy sent to Scottish Ministers.

41. The functions set out in the Bill impose specific duties on ESS but do not seek to curtail any existing powers and functions ESS already have. ESS' functions are set out in Chapter 2 of Part 2 of the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021, and include: monitoring and investigating public authorities' compliance with environmental law, the effectiveness of environmental law and how it is implemented and applied in Scotland. That Act also sets out the steps ESS can take to secure public authorities' compliance with environmental law, and improvements in the effectiveness of such law or in how it is implemented. As such, it is the view of the Scottish Government that ESS is already constituted to perform the functions of the IRB.

42. As such, while the Bill sets out specific duties for ESS to undertake, it is still at the discretion of ESS as to the manner it undertakes these duties, and any other duties it deems to be appropriate to undertake to fulfil its functions as set out in the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021.

43. ESS was established in 2021 as an independent public body accountable to the Scottish Parliament to ensure environmental laws and standards are adhered to in Scotland, replacing the European Union's scrutiny and enforcement role after Brexit. ESS' functions are to scrutinise and investigate public authorities' compliance with environmental law, the effectiveness of the law and how it is implemented and applied in Scotland. ESS' remit spans all aspects of devolved environmental law, including biodiversity, climate change, pollution and resource management. As ESS' profile continues to rise, it is expected that the number of representations will increase and its ability to report to the Scottish Parliament will remain crucial. As of January 2025, ESS has 24 FTE staff and its resource funding for the financial year 2025/26 has been set at £3.2 million.

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44. Given that ESS is an established organisation, they anticipate minimal initial set-up costs related to implementing the relevant provisions in the Bill, which will be borne within its existing budget.
45. It is not possible to accurately estimate the ongoing costs to ESS associated with the provision in the Bill as those costs will depend on the final detail of the nature restoration targets to be laid in regulations, the quality of available data to assess progress against those targets, the level and detail of the scrutiny applied by ESS on an ongoing basis, the length and complexity of each report prepared by the Scottish Government, and the extent to which the Scottish Government has fulfilled its duty in achieving the targets, monitoring and reporting on them. ESS expects that some ongoing costs of additional staff to prepare effectively for delivering the new functions will be incurred during the period running up to the implementation of the Bill, with the full ongoing costs (as estimated below) being incurred following commencement.
46. Effectively monitoring, assessing, reviewing and reporting on complex and wide-ranging targets will need staff with data and statistical expertise, scientific expertise, legal expertise, policy and report writing expertise. The frequency of reporting on progress against targets will depend on the final form of the legislation and subsequent nature restoration targets, however, ESS believe ongoing monitoring and reporting activities will be more effective and better value for money than standing up and down a team or resource, for instance, on a triennial or quadrennial basis.
47. As discussed above, the Bill creates novel functions for ESS in relation to the statutory nature restoration targets, specifically to act as an IRB. While not directly comparable, in order to provide estimate costs associated with the new functions, ESS has assessed the work undertaken annually by the Office for Environmental Protection to monitor, assess and report on the UK Government's progress against its environment improvement plan. This UK Plan is not identical to the provisions proposed in the Bill, but based on this, and other currently available information, ESS estimates that to monitor, assess, review and report on the progress made towards meeting nature restoration targets and the Scottish Ministers' review of those targets, it will require a between 5.5 and 10 full time equivalent staff costing between £467,305 and £819,174 annually.
48. Additionally, as a small organisation, with a broad remit and range of functions, ESS have submitted that their existing corporate and support functions will be insufficient to support this additional team. Therefore, they have estimated additional annual staff costs of between £97,101 and £159,897 to support HR, communication and corporate functions.
49. Lastly, ESS estimate that up to £100,000 annually may be required in consultancy fees, for example, to procure specialist advice or expertise to inform their position on whether appropriate progress has been made towards targets and whether a target should be reviewed or amended.

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50. This brings ESS' estimate of their total annual costs to be between £664,406 and £1,079,071, as shown in Table 2 below. The lower figure represents the minimum ESS considers necessary to deliver the new functions as they are currently set out, and based in part on the analogue of the Environmental Improvement Plan in England. However, ESS is currently developing proposals with the Scottish Government relating to scrutiny of local authorities' climate change duties. It will seek synergies between those proposals and the proposed functioning of the independent review body, which may result in future savings.

Table 2: Costs to ESS associated with reviewing and reporting on target progress and suitability

	Minimum resource estimate		Maximum resource estimate	
	Resource required	Annual cost	Resource required	Annual cost
Policy, analytical and scientific staff costs	0.5 x FTE staff at C2 grade 1 x FTE staff at C1 grade 4 x FTE staff at B3 grade	£467,305	1 x FTE staff at C2 grade 1 x FTE staff at C1 grade 7 x FTE staff at B3 grade 1 x FTE staff at B2 grade	£819,174
Corporate and HR staff costs	1 x FTE staff at C1 grade	£97,101	1 x FTE staff at C1 grade 1 x FTE staff at B2 grade	£159,897
Other costs	Consultancy costs	£100,000	Consultancy costs	£100,000
Total estimate annual cost		£664,406		£1,079,071

Costs on local authorities

51. Whilst local authority respondents to the consultation on the Bill raised the question of resourcing for local biodiversity projects as part of the wider Biodiversity Strategy, these responses did not identify specific anticipated expenditure or set out quantified financial requirements as a direct consequence of the provisions relating to statutory nature restoration targets.

52. Creating a duty on Scottish Ministers to set nature restoration targets does not, by itself, have any financial implications on local authorities. Costs arise from pursuing nature restoration policies, and the Bill does not specify what those policies ought to be.

Reports on compliance with biodiversity duty

53. Section 1A of the Bill replaces section 2A of the 2004 Act to allow Scottish Ministers to specify by regulations which public bodies the duty to publish biodiversity reports applies to, how often the reports are required and the information reports should include.

54. Costs to the Scottish Administration will arise from preparing secondary legislation in the future. These costs include officials' time to draft, consult on and manage secondary legislation, as well as carrying out impact assessments. It is anticipated that these costs will be met from within existing resources. The staff resource required to deliver the secondary legislation is estimated to be £65,415, incorporating administrative, policy, and legal support. This is based on average staff costs for 2024-25 including overheads.

55. There will be additional costs associated with the publication and laying of SSIs and accompanying documents required for secondary legislation. These include a fixed cost of publication of £200 per printed SSI (published twice), £155 plus VAT for each Policy Note, and £60 plus VAT for each Business and Regulatory Impact Assessment.

56. It is anticipated that the Scottish Government staff resource required to deliver the secondary legislation is estimated to be £66,073, incorporating administrative, policy, and legal support. This is based on average staff costs for 2024-25 including overheads.

Costs on other bodies, individuals and businesses

57. Creating a duty on Scottish Ministers to set nature restoration targets does not, by itself, have any financial implications on other bodies, individuals and businesses. Costs arise from pursuing nature restoration policies, and the Bill does not specify what those policies ought to be.

58. As discussed above, Section 1A inserts a regulation making power into Part 1 of the 2004 Act to allow for Scottish Ministers to specify public bodies or office-holders to which the biodiversity reporting duties apply.

59. Once these regulations are in place, it is anticipated that some public bodies or office-holders may experience minor savings in staff resources, as they will no longer be required to comply with biodiversity reporting duties.

60. There are currently at least 132 devolved public bodies in Scotland.³ Many of these bodies are subject to the biodiversity reporting duty in section 2A of the 2004 Act and are required to prepare and public a biodiversity report. However, at this stage, the Scottish Government is unable to estimate either the number of public bodies or office-

³ [Public bodies - gov.scot](https://www.gov.scot/publications/public-bodies/)

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holders that may be exempt from the duty or the total potential savings, as the costs currently associated with biodiversity reporting vary across organisations.

61. However, it is the intention that this power will be used to remove the disproportionate reporting requirement for public bodies and officeholders who do not manage land, and have no realistic opportunities to further the conservation of biodiversity through their remit. For example, some Advisory NDPBs such as the National Smart Ticketing Advisory Board or Parliamentary Commissioners such as the Scottish Biometrics Commissioner.

62. While these bodies or office-holders will still have a duty to further the conservation of biodiversity under section 1 of the 2004 Act, that duty only extends so far as is consistent with the proper exercise of functions and so bodies or office-holders who operate in a space entirely unrelated to biodiversity are not required to alter the exercise of their functions in any way.

Table 3: Summary of maximum costs of Part 1

Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Scottish Administration	Part 1 - Developing and setting targets - PAG advice	Scottish Government	£4,250	
Scottish Administration	Part 1 - Developing and setting targets - staff resource	Scottish Government	£232,889	
Scottish Administration	Part 1 - Amending targets - staff resource	Scottish Government		£23,289
Scottish Administration	Part 1 - Monitoring progress towards targets - ad-hoc PAG advice	Scottish Government		£1,275
Scottish Administration	Part 1 - Monitoring progress towards targets - ad-hoc reviews, staff resource	Scottish Government		£8,203
Scottish Administration	Part 1 - Monitoring progress towards targets - review of target topics	Scottish Government		£20,000
Scottish Administration	Part 1 – Reports on compliance with biodiversity duty	Scottish Government	£66,073	

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Scottish Government total			£303,212	£52,767
Scottish Administration	Part 1 - Independent review	ESS		£1,079,071
ESS total				£1,079,071
Part 1 total			£303,212	£1,131,838

Part 3: National Parks

63. The Bill amends the National Parks (Scotland) Act 2000 (“the 2000 Act”) to make some changes to the language of the National Park aims and elaborates on what is to be considered part of the aims. The Bill makes it clear that the following are considered to be part of the aims: restoring and regenerating biodiversity, climate change mitigation and adaptation, promoting sustainable tourism and visitor management, supporting access to and within their areas, and promoting cultural development and wellbeing alongside the social and economic development of communities. It strengthens the duty on public bodies operating within National Parks to consider the National Park aims and facilitate the implementation of National Park Plans. The Bill enables new National Park authorities to be considered to be local authorities for areas within the national park for the purposes of legislation relating to access rights under Part 1 of the Land Reform (Scotland) Act 2003. The Bill also creates a new power enabling Ministers to introduce regulations which would allow National Park authorities to directly enforce specified National Park byelaws by issuing fixed penalty notices.

Costs on the Scottish Administration

Duties with regard to aims and implementation of National Park Plans

64. National Park authorities work in partnership with a wide range of public bodies and other organisations operating within the National Park area to achieve National Park aims and the actions set out in National Park Plans. Section 14 of the 2000 Act currently requires that the Scottish Ministers, a National Park authority, a local authority and any other public body or office-holder must, in exercising functions so far as affecting a National Park, have regard to the National Park Plan. Section 11 currently provides that the National Park Plan must be created with a view to accomplishing the general purpose of the Park Authority, and section 9 currently provides that the general purpose of a National Park authority is to ensure that the aims are collectively achieved in relation to the National Park in a co-ordinated way.

65. New section 1(3) (as inserted into the 2000 Act by section 5 of the Bill) changes the existing duties described above to require that all bodies must have regard to the aims of the National Park before exercising their functions so far as affecting a National Park, not just in relation to matters included in a National Park Plan.

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66. The Scottish Government does not anticipate any costs or savings arising from this change to the 2000 Act, as public bodies operating within National Parks already have a duty to have regard to National Park Plans and these Plans are developed to achieve the National Park aims. The proposed changes to the four existing aims are mainly linguistic. The new subsection elaborates on what is considered to be part of these aims, for example restoring and regenerating biodiversity and mitigating and adapting to climate change. Public bodies operating within National Parks already have duties under other legislation relating to climate change mitigation and adaptation and restoring biodiversity. Section 44 of the Climate Change (Scotland) Act 2009 places a duty on public bodies (including national park authorities) in relation to tackling climate change, and section 1 of the Nature Conservation (Scotland) Act 2004 requires every public body and officer-holder to further the conservation of biodiversity when exercising their functions so far as is consistent with exercising the functions.

67. Section 7 of the Bill changes the existing duty on public bodies from “having regard” to the National Park Plans to “facilitate the implementation of” the Plans. The amended duty requires public bodies operating within National Parks to cooperate with and support the execution of National Park Plans, whether by taking active steps or removing barriers to implementation. Currently, the manner in which each public body has regard to the implementation of a National Park Plan will be specific to the body and the circumstances, but it usually involves the way in which the public body uses its capacity, resources and strategic approach to help implement the National Park Plan. This may, at times, include financial contributions from public bodies that are recognised within the National Park Plans as delivery partners for actions within these Plans.

68. However, it does not generate unforeseen costs or savings, as National Park plans and the actions within them are drawn up and agreed with input from relevant delivery partners. The agreed actions are then taken forward by these delivery partners. An example of this is the action within the Cairngorms National Park Plan 2022-27 to restore 6500 hectares of peatland by 2027. The public bodies involved in delivering this action include the National Park authority, and NatureScot. Each public body will determine how best to organise their own resources and strategic approach to help accomplish this action.

69. The Scottish Government does not anticipate the new requirement for public bodies to facilitate the implementation of National Park Plans to result in any changes to the way in which National Park plans and actions are agreed with delivery partners. As explained above, the National Park Plans (and actions within them) are prepared by the Park authority and agreed through a process of consultation with relevant delivery partners including local authorities and other public bodies operating within the National Park. There will be no change to this approach as a result of the Bill. Park authorities cannot unilaterally decide to include actions within Park Plans for public bodies with which they have not consulted.

70. Additionally, this duty does not displace responsibilities that are the primary remit of a body. Rather, having regard to the National Park aims and facilitating implementation of National Park Plans must form part of the consideration but it is

recognised that they would need to be balanced against other duties and considerations. For example, local road authorities and Transport Scotland as the trunk road authority operating in an area of a National Park will need to balance other considerations (such as road safety, traffic flow, congestion and accessibility) against the National Park aims and facilitation of National Park Plans.

Policy statement on National Parks

71. Section 5A places a new requirement on Scottish Ministers to prepare a policy statement for each reporting period to set out the policy direction and vision for National Parks, the proposed outcomes resulting from the policy direction and vision, and to set out how new and existing duties on public bodies are expected to operate.

72. The effect of this would be that Scottish Ministers would be required to publish a policy statement in each period of ten years, with the first 10 year period commencing from the date section 5 of the Bill comes into force, outlining the policy direction and vision for National Parks.

73. While work is currently being undertaken to establish the most appropriate approach to satisfy the duty to prepare a National Parks policy statement, it is likely that initial development of the policy statement will be undertaken in collaboration with the National Park Authorities.

74. It is not possible to accurately estimate the costs arising from this approach at this time. However, it is estimated that the Scottish Government will incur staffing costs to facilitate the development of the policy statement, as well as costs that arise from publication. It is anticipated that this will be undertaken as part of the existing routine work relating to National Parks Policy and will be met from within existing resources. The total staffing cost is estimated to be £27,460 every five years, based on average Scottish Government staff costs for 2024–25 including overheads, incorporating administrative, policy, legal support, and communications handling.

75. Additionally, while not a statutory requirement, it is normal practice and is an expectation set out in the Scottish Government's guidance⁴ for the Scottish Government to undertake a consultation in order to inform the development of a new policy statement. The financial impact of this will depend on the type of consultation undertaken. However, based on the costs to publish and analyse consultations for this Bill on deer management and the biodiversity strategy, estimated costs would be around £26,500 for each consultation.

76. There will be additional costs associated with the publication of such statements. The total cost of publication will vary, depending on the length of the statement. However, based on the costs to publish other statutory reports relating to wildlife management, such as the annual report on wildlife crime, as required by section 26B of

⁴ [Consultations in the Scottish Government: guidance - gov.scot](https://www.gov.scot/publications/guidance/consultations-in-the-scottish-government/guidance-consultations-in-the-scottish-government.pdf)

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the Wildlife and Countryside Act 1981 (“the 1981 Act”), estimated costs would be around £1,000 for each statement.

77. The total maximum costs to the Scottish Administration associated with preparing and publishing a policy statement on National Parks is therefore estimated to be £54,960 in each reporting period. Such costs are likely to fall once in each reporting period in the year of publication (likely every 10 years), but can be presented as an annual average of £5,496.

Fixed penalty notices for National Park byelaw offences

78. The Bill confers a new power on the Scottish Ministers to introduce, by regulations, provision for the use of fixed penalty notices (“FPNs”) for offences against certain National Park byelaws made under schedule 2 of the 2000 Act. It does not, in itself, introduce a FPN regime. However, as it is anticipated that this power will be used to introduce a FPN regime at some point in the future, estimated costs are provided below.

79. Costs to the Scottish Administration will arise from preparing secondary legislation in the future to create the FPN regime. These costs include official's time to design consult on and manage secondary legislation, as well as carrying out impact assessments. It is anticipated that these costs will be met from within existing resources. Based on the costs to publish and analyse consultations for this Bill on deer management and the biodiversity strategy, estimated costs would be around £26,500 for each consultation.

80. The staff resource required to deliver the secondary legislation is estimated to be £14,338, incorporating administrative, policy, and legal support. This is based on average staff costs for 2024-25 including overheads.

81. There will be additional costs associated with the publication and laying of SSIs and accompanying documents required for secondary legislation. These include a fixed cost of publication of £200 per printed SSI (published twice), £155 plus VAT for each Policy Note, and £60 plus VAT for each Business and Regulatory Impact Assessment.

82. The total costs to the Scottish Administration associated with publishing SSI documents and policy guidance will not be known until the final detail of the Bill is passed by the Scottish Parliament. However, using the current estimates of staff time, consultation and publication costs discussed above, the total maximum costs to the Scottish Government associated with the creation of the FPN regime by regulations is £41,496.

83. Should a FPN regime be created in the future, there may be some future savings to the Crown Office and Procurator Fiscal Service (“COPFS”) and the Scottish Courts and Tribunals Service as it is expected that the introduction of proportionate FPN regimes will reduce the number of cases referred for prosecution.

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84. Currently, the Cairngorms National Park Authority (“CNPA”) does not yet have any byelaws in place within the National Park, however the Park authority is proposing to develop a seasonal fire management byelaw. Loch Lomond and Trossachs National Park Authority (“LLTNPA”) has a number of byelaws in place which include measures to tackle anti-social behaviour within the Park and to improve public safety on Loch Lomond. Between 2013 and 2023, LLTNPA reported 98 individuals, an annual average of 9, to the COPFS in relation to breaches of the Loch Lomond Byelaws and the Camping Management Byelaws, 12 of which were proceeded against by the COPFS.

85. Of the total number of people reported to COPFS, LLTNPA estimates that 46 (46%) could have been considered appropriate for an FPN. In 2023 alone, 17 people were reported to COPFS and LLTNPA estimates that 10 (58%) could have been considered appropriate for an FPN. The remainder would not have been suitable due to the more serious nature of the alleged offence or resistant or threatening behaviour of the accused in those cases.

86. The future creation of a FPN regime to enforce National Parks Byelaws may therefore result in a reduction of 4-10 cases per year referred to the COPFS in relation to the LLTNPA. This reduction in caseload may result in very minimal savings to the COPFS, although it is not expected to reduce the number of individuals proceeded against, in cases where the alleged offence is of a more serious nature. In a wider context, the introduction of a credible, proportionate and clear enforcement regime should result in a reduction in cases over time.

Costs on local authorities

Duties to have regard to national park aims and to facilitate implementation of National Park Plans

87. As described above, local authorities operating within National Park areas already have responsibilities in relation to National Park Plans, and the new duties and responsibilities are not anticipated to generate any new costs. The actions within National Park Plans are drawn up and agreed by relevant delivery partners such as the Park authority, local authorities and other public bodies. There will be no change to this approach as a result of the Bill and Park authorities cannot unilaterally decide to include actions within Park Plans for public bodies with which they have not consulted.

88. The duty to facilitate the implementation of National Park Plans will be undertaken as part of existing strategic and operational frameworks, which already include collaboration with National Park authorities. One example in the current Cairngorms National Park Plan is an agreed action to deliver at least 200 new affordable and mid-market rental homes through local authority strategic housing investment plans and affordable housing delivery plans.

Costs on other bodies, individuals and businesses

Aims of National Parks – costs to National Parks Authorities and other public bodies

89. LLTNPA and CNPA are Non-Departmental Public Bodies and, while not part of the Scottish Administration, their funding comes from the Scottish Government.

90. Section 5 of the Bill amends section 1 of the 2000 Act, which concerns the four National Park aims, by updating the language of the aims themselves and elaborating on what is to be considered part of these aims (for example, regenerating and restoring biodiversity and mitigating and adapting to climate change). However, the Scottish Government does not anticipate any additional costs or savings to National Parks Authorities as a result of this change, as National Park authorities and other public bodies operating within National Parks already have a duty to have regard to National Park Plans and these Plans are developed to achieve the National Park aims. The new subsection elaborates on what is considered to be part of the National Park aims, for example restoring and regenerating biodiversity and mitigating and adapting to climate change. Public bodies operating within National Parks already have duties under other legislation relating to climate change mitigation and adaptation and restoring biodiversity, so no additional costs or savings are anticipated.

91. The changes to the aims of the National Parks are instead intended to highlight the important leadership role of national parks in restoring biodiversity, tackling climate change, encouraging recreation, supporting sustainable tourism and visitor management, supporting access to and within National Parks and promoting development activity which improves the health and wellbeing of individuals and prosperity of communities.

92. The CNPA 2023-27 Partnership plan⁵, and LLTNPA 2024-29 Partnership plan⁶ set out a suite of actions and targets for each Park Authority and both documents set out how all those with a responsibility for the National Park will coordinate their work to achieve the aims provided for in section 1 of the 2000 Act.

93. The actions and targets set out in both current National Park Partnership Plans comply with the National Parks aims as provided for in section 5 of the Bill, and it is anticipated that development of the next CNPA and LLTNPA partnership plans will incorporate the changes made by the Bill as part of the usual development process.

94. Both current National Park Partnership Plans set out how the National Park authorities and other delivery partners (such as local authorities, public bodies, community organisations and land managers) will work together to achieve these aims. The plans already include actions to halt and reverse biodiversity loss (for example by restoring degraded peatland, expanding woodland and restoring rivers to create

⁵ [Cairngorms National Park Partnership Plan 2022-27](#)

⁶ https://www.lochlomond-trossachs.org/wp-content/uploads/2024/06/NPPP-2024_RGB.pdf

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wetlands); become a net zero place (for example through improvements to low and zero carbon transport in the area); ensure the Park has high quality visitor infrastructure and facilities; and support the health, wellbeing and prosperity of local communities (for example through the development of nature-based jobs and skills and encouraging people to walk and cycle in the National Park and to connect with nature).

Duties to have regard to national park aims and to facilitate implementation of National Park Plans – costs to other bodies

95. As described above, some public bodies (e.g. Executive non-departmental public bodies including NatureScot, Historic Environment Scotland and Scottish Environment Protection Agency) already have responsibilities in relation to National Park Plans and aims, and the duties included in the Bill are not anticipated to generate any new costs. The duty to facilitate the implementation of National Park Plans will be undertaken as part of existing strategic and operational frameworks, which already include collaboration with National Park authorities. These actions are agreed collaboratively, ensuring that contributions are planned within the scope of each organisation's existing remit and resources.

96. Also described above, other public bodies operating within National Park areas already have responsibilities in relation to National Park Plans, and the new duties and responsibilities are not anticipated to generate any new costs. The actions within National Park Plans are drawn up and agreed by relevant delivery partners such as the Park authority, local authorities and other public bodies. There will be no change to this approach as a result of the Bill and Park authorities cannot unilaterally decide to include actions within Park Plans for public bodies with which they have not consulted.

97. The duty to facilitate the implementation of National Park Plans will be undertaken as part of existing strategic and operational frameworks, which already include collaboration with National Park authorities. One example in the current Cairngorms National Park Plan is an agreed action with NatureScot and other partners restore a minimum of 6,500 ha of peatland.

National Park Authorities and meaning of local authority for the purpose of access rights – costs to National Parks Authorities

98. Part 1 of the Land Reform (Scotland) Act 2003 ("the 2003 Act") currently provides that existing national park authorities are considered to be local authorities for access to the countryside purposes. This means that any new national park would not be able to be the local authority for access rights and this would fall to the local council(s). Section 8 of the Bill makes changes to the 2003 Act to allow any new national parks to be considered as a local authority for access rights if it is thought appropriate to do so, for example, following a recommendation from a reporter to do so as part of a report under section 3 of 2000 Act. This could be done either at the point of or following on from designation of a Park under the 2000 Act.

99. The Scottish Government does not anticipate any costs or savings to the National Parks Authorities arising from this change to the 2003 Act, as it is current practice for

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National Park Authorities to be local authorities for access rights. The Bill instead makes changes to the existing legislation to ensure that, should any new national park be designated under the 2000 Act, the associated National Park Authority could be subject to the same responsibilities as the CNPA and LLTNPA, if it is thought appropriate to do so. This would effectively mean a transfer of responsibility for access rights from the relevant local authority/authorities to the National Park Authority rather than any duplication of responsibility.

100. If a new National Park were to be proposed for designation under the 2000 Act, any associated costs and savings would be set out as part of that process, in line with the requirements in section 3(2) of the Act. In order to designate a new National Park, the Scottish Ministers would need to lay a draft designation order before the Scottish Parliament, as set out in section 6(3)(d) of the 2000 Act, and it would be for Parliament to decide whether or not to approve the designation of the new National Park.

Fixed penalty notices for National Park byelaw offences – costs to National Parks Authorities

101. The Bill confers a new power on the Scottish Ministers to introduce, by regulations, provision for the issuing of FPNs for offences against certain National Park byelaws made under schedule 2 of the 2000 Act. It does not, in itself, introduce a FPN regime. Currently, under sections 33A and 88 of Environmental Protection Act 1990, the LLTNPA or Police Scotland can issue the FPNs in relation to incidents of flytipping and littering. Authorisation for issuing FPNs is given to field staff in line with the LLTNPA Scheme of Delegation and all staff that are authorised to issue FPNs are given appropriate training, and this training is repeated on a yearly basis. It is the intention that any future FPN regime for all parks byelaws would follow a similar process to those currently in place.

102. Currently, the CNPA does not yet have any byelaws in place within the National Park, however the Park authority is proposing to develop a seasonal fire management byelaw. This will require CNPA to develop and implement enforcement procedures independently of the FPN provisions in the Bill. It is not possible to accurately estimate one-off set up costs associated with introducing the power to issue FPNs for CNPA byelaws, as the development of the byelaws enforcement procedures has not yet begun. However, the costs to the LLTNPA can be used as a comparative baseline for the disaggregated CNPA set-up and ongoing costs arising solely from the FPN provisions in the Bill.

103. In order to amend the current enforcement of byelaws to incorporate the future FPN regime, LLTNPA estimate that the equivalent of 2 months of 1 FTE staff at D grade, costing approximately £8500, will be required to update procedures, training and guidance for rangers with associated public communications campaigns.

104. The ongoing administrative costs to the LLTNPA associated with the future creation of a FPN regime applicable for national park byelaws are anticipated to be cost neutral, as even though FPNs may be appropriate to issue in some instances, all cases

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will still require the same preparation and administration regardless of the route of disposal.

105. The Loch Lomond byelaws carry a maximum penalty of a Level 2 fine on the standard penalty scale (£500). However, LLTNPA has suggested that FPN fines created using the regulation making power in the Bill could be set at £80 for each offence. This is considered to be an appropriate approach, as it is in line with the current FPN fine applied for littering under section 88 of the Environmental Protection Act 1990.

106. The regulation making power provides that the Scottish Ministers can set out in regulations the destination of the funds generated from FPNs, although it is likely they will be paid to the issuing authority. While it is not anticipated that all FPNs will be accepted and paid by the recipient (as they may choose to have this referred to the COPFS for consideration for prosecution), funds from paid fines would be used by the issuing authority to contribute towards offsetting the costs of promoting responsible behaviour and administering the byelaws.

107. Between 2017 and 2023, six FPNs were issued by LLTNPA rangers for offences under the Environmental Protection Act 1990, in relation to incidents of fly tipping and littering. Three of those fines were paid, resulting in a payment rate of 50%.

108. As discussed above, under the future FPN regime, 4-10 cases per year may be considered appropriate for an FPN. Using the current payment rate of 50% and the suggested fine of £80, this may result in an annual income of £160 to £400 to the LLTNPA.

Fixed penalty notices for National Park byelaw offences – costs to individuals

109. As the Bill does not itself introduce any fixed penalty regime, there will be no costs for other bodies, individuals or businesses arising from the proposed provision to give the Scottish Ministers the power to introduce such regimes in future by regulations. There are unlikely to be any costs to other bodies, individuals or businesses associated with introducing future regulations.

110. Any future FPNs would be issued where individuals have committed National Park Byelaws offences, in place of commencing court proceedings. Therefore, no additional costs would be imposed on law-abiding persons.

Table 4: Summary of maximum costs of Part 3

Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Scottish Administration	Part 3 - Fixed penalty notices for National Park byelaw offences	Scottish Government	£41,496	
	Part 3 - Policy statement on National Parks	Scottish Government		£5,496
Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual savings (TBC 2026-27 onwards)
Other bodies, individuals and businesses	Part 3 - Fixed penalty notices for National Park byelaw offences	LLTNPA	£8,500	
Other bodies, individuals and businesses	Part 3 - Fixed penalty notices for National Park byelaw offences	LLTNPA		£160
			Set-up costs (TBC 2026-27)	Ongoing annual net costs (TBC 2026-27 onwards)
Part 3 total			£49,996	£5,336

Part 4: Deer

Overview

111. Achieving sustainable deer populations is fundamental to Scotland's ability to meet its climate and biodiversity goals. The Bill aims to amend the legislative framework for deer management in the 1996 Act to remove unnecessary barriers to effective control and put in place measures to ensure that public interests are protected, particularly in relation to the natural heritage and the environment, as well as deer welfare and public safety.

112. While there is no definitive figure for the size of the overall population of deer, the combined deer population across all four species in Scotland is estimated to be between 750,000 and 1 million animals. The delivery of the Scottish Biodiversity Strategy aims to halt biodiversity loss by 2030 and restoring biodiversity by 2045 will require a significant reduction in deer populations through increasing annual culls. The Scottish Biodiversity Delivery Plan 2024-2030⁷ includes as a priority action the aim of securing average densities of 2 deer per km² in priority woodland, 5-8 deer per km² in each of the Deer Management Groups in the Cairngorms National Park, and more widely a maximum of 10 deer per km² nationally by 2030. This will require a minimum increase of 25-30% (50,000 deer) on current cull levels to over 200,000 deer per annum, sustained over 5-10 years.

113. In order to achieve this reduction in deer population, the Scottish Government has established a project board under the Scottish Biodiversity Programme Board to encompass legislative and non-legislative components of ensuring effective deer management. The project board focuses on four workstreams: legislative; incentives; regulation and operational delivery. The provisions relating to deer management in the Bill will contribute to the overall reduction of the deer population, alongside the non-legislative measures overseen by the Project Board.

114. The provisions in the Bill, and subsequent reduction of the deer population will give rise to both indirect and direct costs and savings to the Scottish Administration, local authorities and other bodies, individuals and businesses.

115. The vast majority, around 80%, of deer management in Scotland is carried out by the private sector, and private contractors may be used to carry out deer management on public land. Deer are also managed on public land by public bodies and agencies. Forestry and Land Scotland (“FLS”) manage deer on the national forest estate, while local authorities manage some land within their council areas. Crown Estate Scotland, Scottish Water and NatureScot also all have an interest in deer management on land they are responsible for. How deer are managed can also vary geographically.

116. As a result of the provisions relating to deer management and the subsequent reduction of the deer population, there will be costs incurred to individuals and organisations who are required to undertake more deer management, and savings to individuals and organisations where there is less damage as a result of lower deer densities.

117. However, the Forestry Grant Scheme offers financial support for individuals and businesses for the creation of new woodland and the sustainable management of existing woodland. On average this amounts to £1.2m per year to support deer management. Some individuals and businesses may be entitled to apply for a grant under this scheme to assist with the costs associated with deer management in order to reduce deer impacts to allow regeneration of conifer and broadleaved tree species,

⁷ [Biodiversity: delivery plan 2024 to 2030 - gov.scot](https://www.gov.scot/biodiversity-delivery-plan-2024-to-2030)

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which may offset some of the impacts from the changes made by the Bill, although some older woodlands and open ground habitats may not be eligible for support.

118. Scottish Forestry are not land managers, and therefore do not undertake any deer management, however, they seek to regulate deer numbers and management in woodlands, using long term forest plans in the private sector or Land Management Plans on FLS land. These plans cover the majority of the of commercial woodland in Scotland, approximately 900,000 hectares. While Scottish Forestry is involved in deer management at a regulatory level, it is not expected that the changes made by the Bill will result in additional costs for the organisation itself.

119. The 5th edition of the UK Forestry Standard⁸ requires that woodlands are capable of natural regeneration. This requirement, along with the requirement to increase the resilience of Scotland's forests against tree pests and climate change by enhancing species diversity, means that there is a greater focus than before on deer management to reduce browsing of seedlings in forests. This has already resulted in increased input from Scottish Forestry staff and from forest managers and their contractors.

120. The DWG report⁹ acknowledged that the current levels of deer densities across much of Scotland add extra costs in existing woodlands and creating new woodlands through damage to trees, deer fencing and net culling costs. There are no overall estimates for the annual costs of deer damage and deer control to forestry in Scotland, however, the available information suggests that if deer densities were lower across much of Scotland, the benefits arising from deer could be largely maintained and many of the costs reduced.

121. Scottish Forestry also provides financial support for a range of deer management activities including, for example, the preparation of deer management plans. However, the large majority of their grant expenditure has been allocated to erecting, modifying or enhancing deer fences to protect woodland creation from deer damage. On average this amounts to approximately £6,000,000 per year. Some individuals and businesses may be entitled to apply for this grant, which may offset some of the impacts from the changes made by the Bill.

Indirect costs and savings associated with an overall reduction in deer numbers

Costs on the Scottish Administration – indirect savings to FLS resulting from a reduced deer population

122. FLS is part of the Scottish Administration as an Executive Agency and is Scotland's biggest land and deer manager and have been responsible for managing Scotland's national forests and land, which includes managing the deer population to prevent deer damage on Scotland's National Forests and Land ("SNF Land") for over

⁸ [The UK Forestry Standard](#)

⁹ [The management of wild deer in Scotland: Deer Working Group report - gov.scot](#)

100 years. SNF Land is a significant public asset, valued at around £1 billion, contributing over £1 million GVA per day (£365 million annually) to the Scottish economy, and provides a wide range of ecosystem services for the people and communities of Scotland. It directly supports 10,255 FTE jobs and supplies produce to the Scottish forestry sector, which in turn supports over 34,000 jobs and contributes £1.1 billion to the economy each year.

123. The current deer population on SNF Land is estimated to be 130,000, based on a forecasted 33% reduction in the deer population on SNF Land in 2024/25, which represents 13% of Scotland’s estimated 1 million deer population, across 8% of Scotland’s land area. FLS estimate the average deer density on SNF Land to be 20 deer/km2, and current deer cull targets seek to reduce that density by 6.7 deer/km2. Their overall target density is 2-3 deer/km2, requiring the population on SNF Land to be reduced to 16,000 deer in total.

124. An ongoing issue for FLS is the inward migration of deer that replaces many of the deer culled, where deer densities on the landscapes surrounding SNF Land is considerably higher. FLS state that unless those populations are reduced significantly and maintained at much lower levels, they have little chance of reducing the deer population on SNF Land down to the required 16,000 deer. This will considerably impact the ability of FLS to achieve their key performance indicators, subsequently affecting budgets, UK Woodland Assurance Standard sustainability standards, tree species choice and distribution, native woodland, peatland and habitat restoration, timber quality and production and carbon management.

125. FLS has a dedicated Wildlife Management team to proactively manage deer across SNF Land. Given the scale of cull on SNF Land, FLS rely on professional Ranger and Contractor resource to produce the vast majority of the 43,000 deer culled annually. Table 5 below presents the annual cost incurred by FLS to manage deer.

Table 5: FLS annual deer management costs

Resource	Annual cost
Wildlife management team: 50 Wildlife Rangers 10 Wildlife Ranger Managers 5 Area Wildlife Managers 3 Deer Hub	£4m
Professional Contractor services	£4.5m
Administration	£0.6m
Vehicles, machinery and equipment	£0.8m
Deer fencing	£0.5m
Sporting rates	£0.8m
Total expenditure	£11.2m
Income from venison	£1.8m
Net cost of deer management	£9.4m

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126. Currently, FLS must maintain its culling effort of at least, 43,000 deer per year, in order to effectively protect and enhance past, current and future public investment in Scotland’s national forests and land and its wide range of natural assets. Should the deer population across Scotland be significantly reduced and sustained at low densities, thereby reducing the flow of deer from surrounding landscapes onto SNF Land, FLS will then be in a position to reduce its culling effort and associated expenditure.

127. Table 6 below presents the current annual cost to the public purse, incurred by FLS from deer damage to be £21.7 million annually. Without FLS’ ongoing and intensive deer culling regime, the costs of deer impacts and loss of income and productivity on SNF Land would be considerable and unsustainable to the organisation.

Table 6: Current costs to FLS from deer damage

Costs to forestry from deer damage	Annual cost
Tree replacement	£0.75m
Tree loss from direct deer damage to stems (est. 300,000 m2)	£9m
Reduced crop yield from deer damage (1,200 m2)	£2.5m
Operational costs	£9.4m
Total	£21.7m

128. In addition to Table 6 above, FLS have also identified that deer damage has a significant negative impact on Atlantic and native woodlands, designated sites, peatlands, and wider SNF Land environment, as well as a negative impact on carbon management (capture and emissions) on SNF Land. While these impacts have not been costed out, they estimate that the operational costs associated with action to protect and enhance the environment, thereby remedying the above deer impacts, would require an estimated £34.0 million annually.

129. FLS estimate that if the total deer population significantly reduces across Scotland (i.e. from 1 million to 500,000 or less), then it can be assumed that damage impacts, costs, income and production losses will reduce accordingly. Further population reduction to approximately 300,000 deer, averaging 3-4 deer/km2, could produce a 75% reduction in damages and costs. However, significant, considerable culling effort will still be required across SNF Land and across Scotland to maintain the lower densities.

130. As discussed above, the target to reduce the deer population will be actioned by both legislative and non-legislative intervention. It is not possible to accurately disaggregate any future reduction in deer population to measures in the Bill or non-legislative measures. The provisions in the Bill will allow for a broader and more efficient use of NatureScot’s intervention powers where relevant legal tests are met. The reduction in deer numbers as a result of the provisions in the Bill are likely to be responsible for only a small percentage of the overall reduction in deer population. However, as the Bill allows NatureScot to put in place measures to ensure that public interests are protected, particularly in relation to the natural heritage and the

environment, this intervention is most likely to occur where deer damage is particularly intense or costly.

131. In order to illustrate potential savings to FLS arising from reduced deer damage, as a result of the provisions in the Bill, estimate scenarios have been presented based on the Bill provisions being responsible for a 2.5%, 5%, and 7.5% annual reduction in deer population. As discussed above, proportional reduction in losses from deer damage to FLS have been estimated. Savings to FLS associated with reduced deer management have not been incorporated, as it is likely that FLS will be required to maintain their current level of deer management over at least 5-10 years in order to contribute to the overall reduction of the deer population. As discussed above, FLS currently maintain deer populations on SNF land at a lower density than surrounding landscapes, therefore they may see a further saving where deer densities are reduced nationally by 2045, thereby reducing inward migration of deer onto SNF Land. Table 7 presents estimated savings to FLS from reduced deer damage, as a result of the provision in the Bill reducing the national deer population, to be ranging from £542,500 to £1,627,500 annually.

Table 7: Estimated annual savings to FLS from reduced deer damage arising from the provisions in the Bill

Number of deer	Annual cost of deer damage	Annual saving
Current population = 1 million deer	£21,700,000	N/A
2.5% reduction in population attributable to Bill provisions	£21,157,500	£542,500
5% reduction in population attributable to Bill provisions	£20,615,000	£1,085,000
7.5% reduction in population attributable to Bill provisions	£20,072,500	£1,627,500

Costs on other bodies, individuals, and businesses – indirect costs to NatureScot resulting from increased deer management

132. NatureScot is a Non-Departmental Public Body, while not part of the Scottish Administration, the majority of their funding comes from the Scottish Government, in the form of ‘grant in aid’. NatureScot currently manage deer on their own land and FLS land managed by NatureScot. They estimate that between 2020 to 2024, 3232 deer were culled across 17 reserves (approximately 30,000 hectares), averaging 800 per annum. An estimated 3.5FTE are allocated to deer management, 530 days at C grade and 212 days at D grade, costing £212,449 per annum. Operational costs for deer management (equipment, vehicles, ammunition, training etc) are estimated to be £110,000 per annum, with a variable income from leases and venison sales at approximately £50,000. Costs exclude capital investment and staff time on administrative aspects.

133. NatureScot anticipate that increased deer management will vary across the sites they manage, with some sites requiring increased cull targets and others requiring no

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increase. Table 8 below presents the total annual additional costs to NatureScot associated with a 25% and 30% increase in deer management averaged across all sites to be between £68,112 and £81,735. It is not expected that this increase in costs associated with deer management will reduce over time for NatureScot as while the number of deer culled will reduce, the effort to cull those deer will remain the same, as fewer deer may result in more difficult stalking.

Table 8: Costs to NatureScot associated with increased deer management

	Currently	25% increase in deer management	30% increase in deer management
Total deer culled	3232	4040	4202
Staff costs	£212,449	£265,562	£276,184
operational costs	£110,000	£137,500	£143,000
income from leases and venison	£50,000	£62,500	£65,000
Annual average total	£272,449	£340,562	£354,184
Annual average increase		£68,112	£81,735

134. NatureScot note that deer damage is present across all sites, in woodland, upland and peatland habitats, resulting in reduced regeneration or tree damage through browsing. The extent and level of damage varies considerably across and within landholdings, and the extent of damage is used to determine an acceptable level to reduce deer numbers to. Most of NatureScot’s land is designated as either Sites of Special Scientific Interest (“SSSI”) or Special Area of Conservation status, or both. As the sites are managed primarily for nature and not for commercial purposes, there is no income revenue lost. Costs for NatureScot will be associated with the restoration of habitats and an ongoing requirement to maintain cull levels, which will vary considerably between landholdings. It is expected that improvements in habitats will increase over time if deer numbers are maintained at target levels.

135. However, as discussed above, the reduction in deer numbers as a result of the provisions in the Bill are likely to be responsible for only a small percentage of the overall reduction in deer population. The indirect costs to NatureScot outlined above associated with increased deer management, and any indirect savings associated with improvements in habitats cannot be disaggregated from the impact of the non-legislative measures. Instead, costs and savings to NatureScot arising directly from the provisions in the Bill have been set out further below.

Costs on other bodies, individuals, and businesses – indirect costs to Crown Estate Scotland resulting from increased deer management

136. Crown Estate Scotland is a self-funding public corporation whose revenue profits are passed to the Scottish Government for public spending. They do not undertake any deer management directly, however they currently have 13 sporting tenants across a combined area 47,500 hectares, who manage deer numbers on their behalf, as stipulated within their lease terms. Crown Estate Scotland anticipate that in order to

meet the requirement to reduce deer numbers, deer management undertaken by their tenants will initially increase. The management thereafter is expected reduce slightly. However, continuous management will be expected from their sporting tenants in order to maintain lower deer densities. As Crown Estate Scotland is not directly involved in deer management, it is not expected that the changes made by the Bill will result in additional costs for the organisation itself.

137. Currently, Crown Estate Scotland incur costs to repair deer fencing, where older deer fencing has been damaged by deer herds, which can cost approximately £40.92/m for repairs less than 25m. However, Crown Estate Scotland are unable to estimate the long-term damage caused by deer on stock and deer fencing. With regards to commercial forestry, they have also seen damage caused by deer, which results in a financial impact from the need for deer fencing, and deer culls. They estimate that Crown Estate Scotland may see up to a 5% reduction in damage if deer numbers were to be reduced on a larger catchment scale around commercial plantations and that as the deer numbers reduce on a national scale, they will see an increase over time in the reduction in damage.

138. However, as discussed above, the reduction in deer numbers as a result of the provisions in the Bill are likely to be responsible for only a small percentage of the overall reduction in deer population. Any indirect savings to Crown Estate Scotland associated with reduced deer damage cannot be disaggregated from the impact of the non-legislative measures.

Direct costs and savings arising from Part 4 of the Bill

139. To aid clarity, the following sections are grouped to present the costs and savings arising from each of the changes being made by the Bill, then structured to outline where those costs and savings fall on the Scottish Administration, local authorities, or on other bodies, individuals and businesses. Where no costs or savings arise for a particular classification under a given change, that classification is not included.

Aims and purposes

Costs on other bodies, individuals and businesses – NatureScot

140. Section 10 of the Bill amends section 1 of the 1996 Act to make explicit that the general aims and purposes of NatureScot include safeguarding the public interest as it relates to the management and control of deer, which could include factors such as improvements to the natural environment. NatureScot estimate that the updated aims and purposes will not result in any changes to how NatureScot exercise their functions in relation to deer management as NatureScot already operate in this manner. However, key externally facing policies, including the Code of Practice on deer management and the NatureScot website, will require updates to reflect the changes to the aims and purposes made by the Bill. They estimate this work will require 30 days at D grade, resulting in a total one-off cost of £9,680.

Advisory panels

Costs on other bodies, individuals and businesses – NatureScot

141. Section 11 of the Bill amends section 4 of the 1996 Act to allow NatureScot to sit on Deer Panels as members. Currently, NatureScot are able to observe deer panels but do not attend as members. This change allows NatureScot staff to actively contribute to the reports produced by any panel, which could include staff who hold specialist interests or skills. NatureScot estimates that this provision will incur minimal cost, as they are able to attend panels at present as observers, so any impact will only be in relation to any additional staff resources required to participate in a deer panel as a member. They estimate that attending deer panels as a member will require 20 days at E grade and 10 days at F grade per year at costing a total of £12,986 annually.

Frequency of compliance reviews

Costs on other bodies, individuals and businesses – NatureScot

142. Section 5B of the 1996 Act requires NatureScot to review compliance with the code of practice on deer management on a three-year cycle. Section 12 of the Bill changes the approach to such reviews and enables NatureScot to conduct reviews at any time. However, it also provides that they must carry out a review if requested to do so by the Scottish Ministers, at an appropriate time after a change to the code of practice and at least once every 10 years. Table 9 shows the costs to NatureScot associated with producing the review on a three year and 10-year basis.

Table 9: Costs to NatureScot to review compliance with deer code of practice

Staff hours	50 at D grade, 40 at C grade, 30 at E grade	
Total cost per review	£5,525	
Review period:	3 years	10 years
Average annual cost	£1,842	£553
Average annual saving	£1,289	

143. Currently, to review and produce the review of compliance with the deer code of practice, NatureScot require 50 hours at D grade, 40 hours at C grade, 30 hours at E grade, resulting in an average cost to NatureScot of £5,525 every three years. For the purposes of comparing costs and savings, this can be presented as an annual average cost of £1,842. The Bill does not change the requirements of the review process; therefore, the cost of the review will be unchanged however, the average annual cost to NatureScot will be reduced as a result of producing reviews on a less frequent basis. The Scottish Government estimates this will save NatureScot an average of £1,289 annually.

Power to enter on land

Costs on other bodies, individuals and businesses – NatureScot

144. Section 15(1) of the 1996 Act allows NatureScot to enter land at all reasonable times for the purpose of exercising their functions under section 10 (emergency measures to prevent damage by deer). Section 15(2) also allows NatureScot to enter land if notification has been given to the land owner or occupier at least 14 days prior to and no more than one month before entry to:

- take a census of deer;
- to determine whether any of its functions under section 7 or 8 should be exercised;
- to exercise of any function under section 7 or 8;
- to determine if any notices or requirements placed on any person have been complied with.

145. Section 21 of the Bill shortens the minimum period of notice that NatureScot is required to give before entering land to no less than 5 working days.

146. The effect of this provision will not increase the occasions where NatureScot can enter land, as it does not change the criteria for doing so. It will simply give NatureScot the flexibility to take action on a shorter timeframe than is currently possible, and allow for preventative measure to be taken sooner. Therefore, it is not anticipated that individuals and businesses who are land owners or occupiers will see any costs as a result of a reduced notice period. Individuals and businesses experiencing damage as a result of deer grazing may benefit from the reduced notice period, as NatureScot can take action to halt deer damage sooner.

147. There may be marginal savings to NatureScot associated with the reduced delay in taking action. Currently NatureScot have used their powers of entry twice since 2017, to undertake deer census and habitat impact assessments. Their deer census programme cost £350,000 per year and requires 5 days at E grade, 20 days at D grade, and 50 days at C grade to manage, where the 2023/24 census involved 24 counts, and required 25 helicopter days. NatureScot do not anticipate that any costs or savings will arise from being able to enter land sooner.

Power to require information and documents

Costs on other bodies, individuals and businesses – NatureScot

148. Section 7 of the 1996 Act allows NatureScot to initiate control agreements where deer are causing, or are likely to cause, certain kinds of damage or where they have become a danger or a potential danger to public safety. These agreements relate to “measures” to manage deer. Section 8 of the 1996 Act allows NatureScot to make a control scheme, which sets out the compulsory deer management actions a land owner

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or occupier must take, if it is content that it has not been possible to secure a voluntary control agreement or that an agreed voluntary control agreement is not being carried out, or six months have elapsed since NatureScot gave notice of a voluntary control agreement without agreement being reached; and NatureScot continues to have the view that required it to enter into consultation on the control agreement. Schedule 2 of the 1996 Act sets out the procedure for Ministers to confirm, vary or revoke control schemes.

149. Section 22 of the Bill amends the 1996 Act to aid the enforcement of sections 7 and 8 by creating a new power for NatureScot to request information or documents from the landowner or occupier. NatureScot may, for the purpose of the exercise of its functions under section 7 or 8, including being satisfied as to any ground described in section 6ZA or 6ZB (the grounds for intervention), by notice require a person to provide any information, or produce any document, that NatureScot believes is or may be relevant to its exercise of those functions. NatureScot can request this information from a person who is, or whom NatureScot reasonably believes to be, an owner or occupier of land within an area that is, or may become, a control area. NatureScot do not anticipate that the administration costs for documents in relation to sections 7 and 8 of the 1996 Act will increase as a result of the changes made by the Bill, as the supply of such information from landowner or occupiers will facilitate the administration of their functions under those sections.

Costs on other bodies, individuals and businesses – individuals and businesses

150. There may be minimal additional costs to individuals and businesses who are required to submit additional information and documents to NatureScot. However, any potential costs required for each control agreement and scheme will vary depending on the individual circumstances for each case. NatureScot will also seek to work with the land owner or occupier to ensure that any requests for information or documents is proportionate and reasonable.

Measures to prevent deer damage

Costs on other bodies, individuals and businesses – NatureScot

151. Sections 10 and 11 of the 1996 Act confer powers to NatureScot to take emergency action where deer are causing damage, injury or are constituting a danger or potential danger to public safety, none of its other powers are adequate to deal with the situation, and the killing of the deer is necessary to prevent further such damage or injury or to remove the danger. As discussed above, NatureScot has the power to enter land at all reasonable times (section 15) to carry out their functions under section 10. Currently section 11 provides additional requirements where section 10 is to be used where deer are causing damage to the natural heritage so that it only applies on enclosed land or on unenclosed land where NatureScot believe the damage being caused is due to “a significantly higher density of deer population than is usual in all the circumstances”.

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152. Section 19 of the Bill removes those additional requirements by repealing section 11, and amends the power in section 10 to include “the natural heritage” and “the environment” (in addition to the other circumstances listed in section 10(1)(a)(i)). The provisions also remove the requirement that NatureScot must first exhaust its other powers before taking action under section 10. The effect of this is that NatureScot can use section 10 powers in relation to the natural heritage and the environment on any land where considered appropriate for the purposes set out in section 10.

153. Table 10 below shows that during the period of 2018-2023, NatureScot used their powers under section 10, five times, four of which required direct intervention from NatureScot.

154. The total staff resource required to undertake emergency measures varied depending on the individual circumstances for each case. However, NatureScot estimate that to prepare each case, including undertaking risk assessment, planning and issue of a section 10 notice, then the subsequent monitoring and evaluation will require 35 hours at E grade, 50 hours at D grade and 10 hours at C grade, resulting in an average annual cost to NatureScot of £4,648.

155. The additional resource requirement for a section 10 intervention is dependent on the cooperation of the land owner or occupier and if they are ‘willing and able’ to undertake additional culling. Where NatureScot are required to take action, costs are as follows:

- Where the land owner or occupier is ‘willing and able’ to undertake additional culling, and NatureScot are only required to issue notice under section 10(2), ongoing monitoring and communication will require 4 days at E grade, 10 days at D grade and 5 days C grade, costing £6,142.
- Where the land owner or occupier is unwilling and/or unable to undertake additional culling, and NatureScot are required to intervene, a greater resource is needed, 10 days at E grade, 30 days at D grade (average), and 30 days at C grade (average), costing £21,693.

156. The combined total cost for a section 10 intervention is therefore £10,790 (£4,648 preparation costs and £6,142 ongoing costs) where the landowner or occupier is willing and able to undertake additional culling, and £26,341 (£4,648 preparation costs and £21,693 ongoing costs) where NatureScot are required to intervene.

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Table 10: Current costs to NatureScot to use powers under section 10

Section 10 powers used 2018-2023	5			
Total preparation costs	£23,240			
Total intervention costs	£92,914			
Total cost	£116,154	10% increase	20% increase	30% increase
Average annual cost	£23,231	£25,554	£27,877	£30,200
Average additional annual cost		£2,323	£4,646	£6,969

157. Given that these powers relate to measures that can be taken in emergency situations, NatureScot do not anticipate a significant increase in the situations where they may be applicable. However, Table 10 presents estimates based on a 10%, 20%, and 30% increase in the use of the emergency powers under section 10, as a result of the changes made by section 19 of the Bill. The maximum average additional annual cost is estimated to be £6,969.

158. The above estimates of the staff resource cost to NatureScot include administration time where, in all circumstances NatureScot will ask the landowner or occupier to undertake the emergency measures themselves, and NatureScot will only make use of the power in cases where the landowner or occupier is unwilling or unable to take appropriate emergency action to halt deer damage. NatureScot will also work with land owners and occupiers to ensure any action taken is proportionate.

Recovery of costs

Costs on other bodies, individuals and businesses – NatureScot

159. Section 17 of the Bill amends the scope of section 9 of the 1996 Act, which currently allows NatureScot to recover expenses incurred for carrying out functions under section 8 where those expenses exceed the proceeds of the sale of any of the carcasses taken or killed, from the land owner or occupier. This can include the cost of culling deer, associated administrative requirements, and legal costs. Section 17 extends this principle to costs incurred to NatureScot for carrying out emergency actions under section 10, and to costs associated with the registration (in the Land Register or recording in the General Register of Sasines) of a control scheme, variation of a control scheme or revocation of a control scheme under section 8.

160. NatureScot has not previously recovered expenses from land owners or occupiers in association with actions taken under section 8. However, on two occasions, they have redeemed expenses via the sale of venison, incurred from actions taken under section 10.

161. NatureScot will be required to recover costs in relation to action taken under section 8, and can only waive their right to recover costs with the approval of Scottish Ministers. As shown in Table 10 above, the forecasted maximum annual average cost

to NatureScot to take action under section 10 of the 1996 Act is £30,200 per year. While it is not possible to accurately estimate the total savings that NatureScot may see through recovery of these costs, as expenses will vary depending on the individual circumstances and compliance levels of each case, Table 11 below presents potential average annual savings to NatureScot, based on scenarios where 25%, 50% and 100% of section 10 expenses are recovered.

Table 11: Savings to NatureScot via increased cost recovery powers

Maximum average annual cost of section 10 use	25% recovery	50% recovery	100% recovery
£30,200	£7,550	£15,100	£30,200

162. While it is not possible to accurately estimate the total costs incurred where NatureScot are required to register a control scheme under section 8, as expenses will vary depending on the individual circumstances and compliance levels of each case, they anticipate the total cost per registration to be approximately £1000, which includes £80 registration fee to the Registers of Scotland, NatureScot administrative costs, and lawyers’ fees to investigate the legal ownership details and check registration documents. NatureScot estimate that following the changes made in the Bill, a maximum of two control schemes will be issued annually (discussed further below). The total savings that NatureScot may see through recovery of these costs may be approximately £2000 annually.

Costs on other bodies, individuals and businesses – individuals and businesses

163. Individuals and businesses may incur costs where NatureScot recover expenses incurred from actions taken under section 8 and section 10. However, NatureScot will continue to take a discretionary approach to cost recovery where costs are incurred in relation to actions taken under section 10 and costs incurred in connection with the registration, variation or revocation of a control scheme, and the percentage of costs pursued for recovery would be contingent upon the degree of non-compliance with the preceding control scheme (section 8(8)) or emergency action (section 10(4)). A higher percentage would be sought from those demonstrating greater levels of non-compliance.

164. In all circumstances NatureScot will work with the landowner or occupier and first ask that they undertake the deer control measures themselves, and NatureScot will only make use of their powers in cases where the landowner or occupier is unable or unwilling to take appropriate action which has been required by NatureScot. NatureScot will also work with land owners and occupiers to ensure any action taken is proportionate.

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165. As discussed above on costs arising from “Measures to prevent deer damage”, the forecasted maximum average cost to NatureScot to take action under section 10 of the 1996 Act to be £26,341 for each use of the power, therefore individual land owners and occupiers who do not comply with a request from NatureScot to take action under section 10(4) of the 1996 Act may be required to pay a sum up to the full amount, minus the proceeds of venison sold. Additionally, individuals and businesses may be required to pay up to the full amount of expenses incurred where NatureScot are required to register a control scheme under section 8, estimated to be £1000 per registration.

166. The total costs to all individuals and businesses can be presented as an overall annual average using the forecasted maximum annual average cost to NatureScot to take action under section 10 of the 1996 Act shown in table 11, plus the additional costs associated with registering two additional control schemes under section 8. This results in a maximum annual cost of £32,200 to all individuals and businesses.

Venison

Costs on the Scottish Administration

167. Currently, a licence is required to deal in venison. Licence holders have to retain records including purchases and receipts of venison. Records must be kept for a period of three years. Section 33 of the Bill removes the requirement related to licensing to deal in venison. Venison placed on the market for human consumption will no longer be subject to this additional regulation, and will be regulated in the same way as other wild game. There may be savings to the Scottish Courts and Tribunals Service as the Bill repeals the various offence provisions related to the licensing to deal in venison. However, in the period of 2014-2023, no such cases were prosecuted, so any savings would be theoretical.

Costs on local authorities

168. Local authorities are responsible for issuing licences to deal in venison. In addition to the public consultation, the Scottish Government also contacted all Scottish local authority licensing departments to ascertain the extent to which they issue venison dealers licences. Of the nineteen local authorities who responded, four confirmed that they have not issued any venison dealer’s licences in the last 10 years.

169. Table 12 shows the number of licences issued by each local authority in the last 10 years, the average annual number of licences issued by each local authority, the fee charged for each licence and the average licence fee.

Table 12: Venison dealers' licences, costs to local authorities

Local authority	Number of licences issued 2014-2024	Annual average licences issued	Licence fee
Aberdeenshire	2014-2018: No data 2019-2024: 18	4	£114.50
Angus	16	2	£103
Dumfries and Galloway Council	53	5	£190
Dundee City Council	1	0	£100
East Lothian Council	11	1	£269 (for 3 years)
Fife Council	13	1	£100
Inverclyde Council	3	0	£0
Moray Council	34	3	£56 (for 3 years)
North Lanarkshire Council	2	0	£125
Perth and Kinross Council	53	5	£211
South Ayrshire Council	4	0	£90
South Lanarkshire Council	12	1	£76
Stirling Council	23	2	£147 (for 3 years)
West Dunbartonshire Council	1	0	£812 (for 3 years)
West Lothian Council	20	2	£82.01
Total licences issued	264	26	
Average cost per licence			£190.45

170. The table above shows that the total number of licences issued for venison dealers licences vary across local authorities, with some issuing an average of five licences annually and others issuing none. The licence fees also vary, some were issued on an annual basis and others on a three-yearly basis. Most local authorities, but not all, operated on the basis of cost recovery. Given that the majority of councils who responded request fees that fully recover the cost to administer each licence, the removal of venison licences is expected to incur no costs to Local Authorities but may offer minor savings to local authorities that do not operate on a full cost recovery basis.

Costs on other bodies, individuals and businesses

171. Individuals and businesses will see savings associated with no longer having to pay a fee for a venison dealers' licence. Table 12 above shows that across the 19 local authorities who responded, a total of 264 licences have been issued in the last 10 years, averaging 26 annually. The fees for venison dealer's licences vary between each council, ranging from no fee to £816 for a three-year licence. The average cost per licence that individuals and businesses will save is estimated to be £190.45, and the total annual average savings across all individuals will be approximately £4952.

Grounds for intervention

Costs on other bodies, individuals and businesses – NatureScot

172. Section 13 of the Bill inserts new sections 6ZA and 6ZB into the 1996 Act, that set out the circumstances where NatureScot can make interventions in relation to deer management, where 6ZA relates to damage by deer and is largely a restatement of the current grounds in the 1996 Act, and 6ZB provides a new ground for intervention relating to nature restoration. The effect of this is that there will be more grounds for intervention and the circumstances in which DMPs, control agreements and control schemes can be used will be wider. The associated costs are discussed below in conjunction with the changes made to the 1996 Act by sections 14 on DMPs, 15 on control agreements, and 16 on control schemes.

Deer management plans

Costs on other bodies, individuals and businesses – NatureScot

173. Section 6A of the 1996 Act allows NatureScot to give notice to a landowner or occupier to require them to prepare and submit a DMP. Section 14 of the Bill amends section 6A to require that a DMP be submitted by such date, which must not be earlier than 3 months after the date on which notice was given, as NatureScot specify in the notice, or by such later date as NatureScot may specify.

174. The effect of the changes made by the Bill will give NatureScot greater flexibility, including the ability to require DMPs on a shorter timeframe than is currently possible, and for a wider range of circumstances, which could allow for preventative measures to be taken sooner.

175. Currently, NatureScot has only requested one DMP under section 6A between 2018 and 2024, where planning was required in relation to deer management action to support collaborative deer management, requiring 20 hours at E grade and 50 hours at D grade staff resource costing £3,424, or £571 as an annual average. To date, NatureScot have never had a section 6A DMP fail, as they dedicate time and resource into ensuring DMPs can reach agreement.

176. This low number is due to NatureScot generally requesting DMPs through formal and established Deer Management Groups, having first exhausted avenues for collaborative and informal approaches. NatureScot estimate that the new grounds for intervention may result in an increase in requests for DMPs using section 6A powers up to three to five per year. They anticipate this rise may be partly due to working with less formal or established deer groups, and in anticipation of the new UK Forestry Standards driving a requirement for DMPs from the forestry sector. Table 13 estimates the increased cost to NatureScot associated with a rise in the number of DMPs to an average of three and five plans annually, to be a maximum of £16,549.

Table 13: Costs to NatureScot to administer DMPs

Current annual average cost of administration (1 plan between 2018 - 2024)	1 plan per year	3 plans per year	5 plans per year
£571	£3,424	£10,272	£17,120
Total increase	£2,853	£9,701	£16,549

177. The changes made by the Bill will also allow NatureScot to have flexibility over the period in which a DMP can be returned. It is expected that a shorter timeframe may be utilised where there are greater impacts from deer, e.g. where deer are causing significant damage to agriculture or the environment or have become a risk to public safety, there may be a need to have an agreed plan in place within a shorter timeframe. It is not anticipated that NatureScot will incur any costs or savings as a result of the reduction in the timeframe where a DMP can be submitted, as the resource required by NatureScot to process DMPs will still be the same.

Costs on other bodies, individuals and businesses – individuals and businesses

178. There may be some costs to individuals and businesses resulting from the change to allow NatureScot to request DMPs relating to nature restoration. NatureScot estimate that the costs associated with developing a DMP and undertaking the required actions will vary significantly, depending on the complexity, scope and timeframe of each plan, likely between a minimum of £4,000 and maximum of £40,000. They estimate an average DMP would cost between £10,000-£15,000 to plan and undertake the required deer management to cull up to 100 deer, based on the average cost of culling to be £150/ deer. If the number of annual DMPs increase in line with the discussion above, then an additional two to four individuals and businesses may incur costs between £10,000-£15,000 per plan, resulting in a maximum total increase of £60,000 per year across all individuals and businesses. However, NatureScot will also seek to work with the land owner or occupier to ensure that any requests for DMPs and the timeframe in which they are requested is proportionate and reasonable. Additionally, NatureScot is required to explain why they think that a DMP is needed and the aims and or outcomes which will be met via the actions taken through the plan.

Control agreements

Costs on other bodies, individuals and businesses – NatureScot

179. Section 7 of the 1996 Act allows NatureScot to enter into control agreements with land owners and occupiers. A control agreement may set out the control area in question, the control measures to be undertaken, who is to undertake them, time limits for taking action and actions which the owners or occupiers are to take during each 12-month period for which the agreement has effect. A control agreement may relate to an area of land with several different owners or occupiers. Currently, NatureScot must firstly form a preliminary view that a control agreement is required, then notify the landowner or occupier of that view and then consult with them on it. Following this

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process a control agreement is drafted and agreement sought from the landowner or occupier.

180. Section 15 of the Bill amends section 7 of the 1996 Act to allow control agreements to be made in relation to the new nature restoration ground for intervention. The amendments to section 7 also streamline the process of developing control agreements enabling NatureScot to prepare a draft agreement then consult with the land owner or occupier. Where a review of the control agreement discloses that compliance with the agreement is insufficient, the Bill also adds provision to require that NatureScot must either proceed with making a control scheme under section 8 of the 1996 Act or advise the Scottish Ministers why it is not appropriate to do so at the present time.

181. Currently, NatureScot employ control agreements more widely than, and independently of, DMPs, in circumstances where NatureScot determine it necessary to have some control over the deer management actions, rather than just the planning of them as under DMPs. Currently, less than 10% of control agreements are found to be non-compliant by NatureScot. In such cases, NatureScot monitor progress against the control agreement closely and if it is found to be failing, they extend the agreement, renew or amend it depending on the individual circumstances of each case.

182. Table 14 shows that during the period of 2017-2023, NatureScot created 22 voluntary deer control agreements with landowners and occupiers, where each case had an average lifespan of five years. The total staff resource required to administer each agreement and process associated documents and information, varied depending on the individual circumstances for each case, including where agreements were found to be insufficient or not complied with. NatureScot estimate, each case required 3 days at F grade, 30 days at E grade, 50 days at D grade and 30 days at C grade to administer and undertake the process costing £37,523, plus an additional £100,000 in other costs (which include deer counts, expenses, equipment, legal/consultancy fees) resulting in an average cost to NatureScot of £137,523 per agreement. NatureScot estimate that the new grounds for intervention may result in a 300% annual increase in the creation of voluntary control agreements, resulting in a maximum total additional cost of £819,778 annually.

Table 14: Costs to NatureScot to administer Deer Control Agreements

	Costs per agreement	Control Agreements issued 2017-2024	Current average annual agreements	300% increase in average annual agreements
Number of agreements	1	22	3	9
Staff costs	£37,523	£825,506	£117,929	£337,707
Other costs	£100,000	£2,200,000	£300,000	£900,000
Total cost	£137,523	£3,025,506	£417,929	£1,237,707
Total additional cost				£819,778

Costs on other bodies, individuals and businesses – individuals and businesses

183. There may be some costs to individuals and businesses resulting from the change to allow NatureScot to create deer control agreements relating to nature restoration. NatureScot estimate that the costs associated with creating and complying with a control agreement will vary significantly, and depend on the complexity, scope and timeframe of each agreement. Cost can range from updating a DMP, with an average approximate cost of £5,000, to significantly increasing culling resources on the ground over several years, which could have an average approximate cost of £15,000. NatureScot estimate the average cost of culling a deer to be £150/ deer. Therefore, a scheme requiring an increased cull of 100 deer would cost £15,000. This would be spread over several years and does not account for any expenses the land owner or occupier recovers from the subsequent sale of venison.

184. If the number of annual deer control agreements increase in line with the discussion above, then an additional six individuals and businesses may incur costs between £5,000 to £15,000 per agreement, over several years. If it is assumed that the maximum individual cost of £15,000 is spread out over five years, then the maximum additional average annual costs across all individuals may be up to £18,000. However, any potential costs incurred from creating and actioning a control agreement will vary depending on the individual circumstances for each case. As discussed above, control agreements are voluntary and can only be created in consultation with NatureScot, with the aim of creating a proportionate and reasonable control agreement.

Control schemes

Costs on the Scottish Administration

185. Section 8 (control schemes) of the 1996 Act allows NatureScot to make a control scheme, which sets out the compulsory deer management actions a land owner or occupier must take, if it is content that it has not been possible to secure a voluntary control agreement or that an agreed voluntary control agreement is not being carried out, or six months have elapsed since NatureScot gave notice of a voluntary control agreement without agreement being reached; and NatureScot continues to have the view that required it to enter into consultation on the control agreement.

186. Schedule 2 sets out the procedure for making, varying or revoking control schemes, and the ability for objections on control schemes to be made to the Scottish Ministers, and appeal any Scottish Minister's decisions to the land court. Section 16 of the Bill amends section 8 to allow control schemes in relation to the new grounds for intervention for nature restoration, clarifies some of the existing language and makes some procedural changes. The Bill also amends schedule 2 (provisions as to control schemes) so that:

- only a relevant person (the landowner or occupier) is able to object to the making, variation or revocation of a control scheme,

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- Scottish Ministers may take advice on objections of a substantive nature, they may do so by seeking advice from any person or persons they consider to have the relevant expertise,
- They must consult with NatureScot (and other appropriate people) before advice is sought externally.
- As soon as practicable after confirmation of a proposal NatureScot must register the control scheme, the variation, or, as the case may be, a notice of revocation in respect of the titles to the control area, in the Land Register of Scotland or record it in the General Register of Sasines.

187. The Bill also simplifies the language to make clear that the same process broadly applies to the making, variation and revocation of a control scheme. It is anticipated that any potential costs to the Scottish Administration will arise from a potential increase in the number of control schemes that may be issued, which may proportionately increase the number of objections to the Scottish Ministers and appeals to the Land Court. In addition, the expansion of the principle of cost recovery to section 10 may also proportionately increase the number of appeals to the Land Court. Lastly, the ability for Scottish Ministers to seek advice on objections of a substantive nature, from any individual, group or organisation they deem appropriate may also generate costs to the Scottish Administration.

188. To date, there has only been one proposal to make a control scheme under section 8, which has resulted in two substantive objections to the Scottish Ministers in relation to a control scheme. The resource costs to the Scottish Government in relation to objections made in relation to control schemes will vary depending on the facts and circumstances of the case, and who is deemed to be the most appropriate person to give advice to Scottish Ministers on the substance of a control scheme. Therefore, it is not possible to quantify the potential increase in cost to the Scottish Government associated with the new ability of Scottish Ministers to take advice from appropriate experts or panels. However, given that it is estimated that the maximum annual number of control schemes is to be two, based on the new grounds for intervention created by the Bill (discussed further below), the number of subsequent objections and appeals is likely very low.

189. There will also be some costs to the Scottish Government associated with control schemes, arising from staffing costs from considering objections to proposed control schemes and the preparation of responses. As of January 2025, the Scottish Government has considered one proposed control scheme which received two objections and this has been used as the basis for this estimate. However, future control schemes may require varying levels of resource. At this stage, it is only possible to present an approximate estimate as an illustrative example. It is anticipated that future objections will be considered as part of the existing resource within the Scottish Government. The staff resource required to facilitate this work can be estimated to be £4,300 per control scheme, incorporating administration, policy, and legal support, assuming consideration of two separate objections, based on average staff costs for 2024-25 including overheads.

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190. As discussed above, section 16 of the Bill amends section 8 of the 1996 Act to allow control schemes in relation to the new ground for intervention for nature restoration, and clarifies some of the existing language. The effect of this is that there may be an increased number of appeals to the land court, due to a potential increase in the number of control schemes.

191. Additionally, appeals to the Land Court may arise as a result of section 17 of the Bill, that extends the ability of NatureScot to recover costs to include actions taken while utilising section 10 emergency powers and costs incurred in relation to the registration of a control scheme, variation of a control scheme, or revocation of a control scheme in the Land Register or, as the case may be, recording in the General Register of Sasines.

192. To date, there have been no appeals to the Land Court in relation to the 1996 Act, and the resource costs to the Land Court vary depending on the facts and circumstances of the case, therefore it is not possible to quantify the likely number of future appeals to the court. However, given that it is estimated that the maximum annual number of control schemes is to be two, the number of subsequent appeals is likely very low.

Costs on other bodies, individuals and businesses – NatureScot

193. It is anticipated that any potential costs and savings to NatureScot, individuals and businesses will arise from a potential increase in the number of control schemes that may be issued, and the registration of any control scheme.

194. As of December 2024, NatureScot has only proposed one control scheme,¹⁰ which is under consideration by Scottish Ministers, in circumstances where NatureScot found that red deer on the land were having a significant impact on peatlands, woodlands and other habitats in the area, a large proportion of which is covered by protected area designations, including four SSSI (Site of Special Scientific Interest). NatureScot determined it necessary to undertake deer management actions, rather than just the planning of them as under DMPs, to halt further damage being caused by deer.

195. Table 15 shows that during the period of 2017-2023, NatureScot proposed one control scheme to a landowner or occupier. The total staff resource required to administer a scheme and process associated documents and information, will vary depending on the individual circumstances for each case. NatureScot estimate that each case will require approximately 3 days at H grade, 3 days at F grade, 30 days at E grade, 50 hours at D grade, and 30 hours at C grade costing £39,677 to administer and undertake the process, plus an additional £150,000 in other costs (which include deer counts, expenses, equipment, legal/consultancy fees). Where direct intervention is required from NatureScot to deliver the deer cull, they estimate that an additional 30 days at E grade, 100 days at D grade and 212 days at C grade will be required, costing £101,231. This results in an overall average cost to NatureScot of £290,908 per control scheme.

¹⁰ [Notice on Proposed Section 8 Control Scheme at Loch Choire Estate | NatureScot](#)

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196. NatureScot estimate that the new grounds for intervention may result in the creation of a maximum of one to two control schemes per year, resulting in a total additional cost of £242,423 to £533,331 annually.

Table 15: Costs to NatureScot to administer Deer Control Schemes

	Cost per scheme		
Control schemes prepared 2017-2023	1		
Staff cost to prepare	£39,677		
Staff cost to undertake cull	£101,231		
Other costs	£150,000		
Total cost	£290,908	Cost of one scheme annually	Cost of two schemes annually
Average annual cost	£48,485	£290,908	£581,816
Total additional cost		£242,423	£533,331

197. NatureScot may also incur costs associated with a potential increase in the number of objections to the Scottish Ministers and subsequent appeals to the Land Court that could arise from a potential increase in control schemes issued, or from utilising their new power to recover costs in relation to undertaking emergency deer measures. To date, there have been two objections to Scottish Ministers in relation to a single control scheme, and no appeals to the Land Court in relation to control schemes or cost recovery (as there have been no confirmed control schemes), and the resource costs to NatureScot will vary depending on the facts and circumstances of the case, and the level of input required from NatureScot. The NatureScot staff costs associated with considering the current objection, for example preparing and providing information to Scottish Ministers, are included in the current costing above, therefore the estimated additional costs of £242,423- £533,331 annually already include the consideration of objections. However, it is not possible to quantify the potential increase in cost to NatureScot associated in relation to a potential increase in appeals in relation to the 1996 Act. Given that the estimated the maximum annual number of control schemes to be two, the number of subsequent appeals to the land court is likely very low.

198. Section 16 also amends schedule 2 of the 1996 Act to require that NatureScot register any control scheme, variation of a control scheme, or a notice of revocation of the control scheme, in respect of the titles to the control area, in the Land Register of Scotland or record in the General Register of Sasines. The effect of this is also that a new owner who buys the land will be subject to the same requirements to take deer management action as set out in the control scheme as the previous owner of the land.

199. While it is not possible to accurately estimate the total costs incurred where NatureScot are required to register a control scheme, as expenses will vary depending on the individual circumstances and compliance levels of each case, they anticipate the total cost per registration to be approximately £1000, which includes £80 registration fee

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to the Registers of Scotland, NatureScot administrative costs, and lawyers' fees to investigate the legal ownership details and check registration documents. The average costs incurred where NatureScot are required to register a control scheme may be approximately £2000 annually, based on an upper estimate of two control schemes per year.

Costs on other bodies, individuals and businesses – individuals and businesses

200. There may be some costs to individuals and businesses resulting from the change to allow NatureScot to create control schemes relating to nature restoration. NatureScot estimate that the costs associated with creating and complying with a control scheme will vary significantly, and depend on the complexity, scope and timeframe of each agreement. Similar to the actions required by a control agreement, control scheme costs can range from updating a DMP, with an average approximate cost of £5,000, to significantly increasing culling resources on the ground over several years, which could have an average approximate cost of £15,000. NatureScot estimate the average cost of culling a deer to be £150/ deer. Therefore, a scheme requiring an increased cull of 100 deer would cost £15,000. This would be spread over several years and does not account for any expenses the land owner or occupier recovers from the subsequent sale of venison.

201. If the number of annual deer control schemes increase in line with the discussion in above, then an additional two individuals and businesses may incur costs between £5,000 to £15,000 per agreement, over several years. If it is assumed that the maximum individual cost of £15,000 is spread out over five years, then the maximum total average annual costs across all individuals may be up to £3,000. However, any potential costs incurred from creating and actioning a control scheme will vary depending on the individual circumstances for each case. As discussed above, NatureScot aim to work with land owners and occupiers to ensure that any deer management required is proportionate and reasonable.

202. The potential increase in the number of control schemes being issued to a maximum of two per year may result in an increased number of appeals to the land court. To date, there have been two objections to the Scottish Ministers in relation to a single proposed control scheme, and no appeals to the Land Court in relation to control schemes or cost recovery (as there have been no confirmed control schemes), and the costs to individuals and businesses will vary depending on the facts and circumstances of each case, including if the parties undertake any of the actions required by NatureScot, and if they follow the Deer Code of Practice. Therefore, it is not possible to quantify the potential increase in cost to individuals and businesses associated in relation to a potential increase in objections or appeals in relation to control schemes. However, given that it is estimated that the maximum annual number of control schemes is to be two, the number of subsequent objections and appeals is likely very low.

203. Section 16 also amends schedule 2 of the 1996 Act to require that NatureScot register any control scheme, variation of a control scheme, or a notice of revocation of

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the control scheme, in respect of the titles to the control area, in the Land Register of Scotland or record in the General Register of Sasines. The effect of this is also that a new owner who buys the land will be subject to the same requirements to take deer management action as set out in the control scheme as the previous owner of the land. The information relating to any control scheme on land for sale will be publicly available to any prospective buyers as NatureScot must publish any control scheme that they propose.

Cost of court procedures

Costs on the Scottish Administration

204. The Bill is anticipated to have a negligible overall financial impact on the COPFS and the Scottish Courts and Tribunals Service (“SCTS”). The measures introduced are specifically designed to facilitate effective deer management while ensuring high standards of animal welfare.

205. Section 27 of the Bill creates a new offence of shooting a deer with a shotgun, along with a corresponding ability for NatureScot to authorise the activity in appropriate circumstances. It does so by inserting a new section 17ZA into the 1996 Act. The maximum penalty for the offence of shooting deer with a shotgun, on summary conviction, is a fine of level 4 on the standard scale (£2,500) for each deer in respect of which the offence is committed. However, the level of fine issued by the courts would depend on the facts and circumstances of each case.

206. While it is not possible to estimate future offending with any accuracy, the number of offences relating to using a shotgun to shoot deer is expected to be low. The DWG 2020 report¹¹ found that there is no information available on the extent to which deer managers use shotguns against deer. At present, the occupiers of agricultural land or enclosed woodland can only use a shotgun to shoot deer where there is a reasonable belief that serious damage will be caused to crops, pasture, trees or human or animal foodstuffs on that land if those deer are not killed. As a result, the report found that there are relatively few situations where shotguns might still be used by occupiers or those authorised by them, mainly to protect specialist crops as there are few safe opportunities to use a rifle. However, in recognition of the fact that a shotgun might be the only available option in some circumstances, owners, occupiers, and those authorised by them, can apply to NatureScot for an authorisation to use a shotgun to shoot deer, discussed further below.

207. Section 31 of the Bill amends section 20 (other offences connected with moving vehicles) of the 1996 Act, providing that unless certain exceptions apply, it is an offence for any person to discharge any firearm, or discharge or project any missile, from any moving vehicle at any deer. Animal welfare considerations have evolved from the time this provision was introduced, the Bill therefore amends this offence to apply equally to everyone, including persons who have a legal right to take deer on any land, due to the heightened welfare risks associated with this practice. The maximum penalty for an

¹¹ [The Management of Wild Deer in Scotland - Report of the Deer Working Group](#)

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offence committed under section 20(1) is, on summary conviction, a fine of level 4 on the standard scale (£2,500) for each deer in respect of which the offence is committed or 3 months imprisonment or both. However, the level of fine or imprisonment issued by the courts would depend on the facts and circumstances of each case.

208. While it is not possible to estimate future offending with any accuracy, expanding the scope of section 20 offences (other offences connected with moving vehicles) is not expected to result in any meaningful increase in the level of offending. Between 2017 and 2022, only one case was submitted to the court for prosecution where the main charge was an offence under the 1996 Act, which resulted in one conviction.

209. Section 20 of the Bill creates a new exception to the offences in the 1996 Act to allow the killing or taking of deer for the purpose of preventing or stopping harm to a person if certain conditions are met. The conditions are that the harm is likely and imminent or is occurring, if it is reasonably believed that the action taken is necessary to prevent or stop that harm, the action taken is appropriate in the circumstances, and within 5 working days, Police Scotland are notified of the action and the location of any deer carcass if appropriate. This may have the potential to reduce future offending.

210. In addition to undertaking a public consultation, the Scottish Government sought the views of COPFS to evaluate the potential impact of the Bill on future offending. COPFS did not indicate any concerns or identify any issues suggesting an increase in offending. Overall, given the historically low number of prosecutions under the 1996 Act, averaging fewer than one per year between 2017 and 2022, the changes being made by the Bill to introduce a new offence and expand an existing offence have the potential to result in only a very minimal increase in cases. When balanced against the potential reduction in offences due to the new legal exceptions introduced in section 20, the overall impact of the Bill is expected to be cost-neutral. The balanced approach taken by the Bill provisions will therefore improve deer management practices without imposing significant additional financial or operational burdens on COPFS or SCTS.

Electronic notices

Costs on other bodies, individuals and businesses – NatureScot

211. Section 23 of the Bill amends the 1996 Act to allow all notices under the 1996 Act to be served by electronic communication. Currently, NatureScot estimate that they spend a maximum of £1000 annually issuing physical notices in relation to the 1996 Act. It is anticipated that there may be very minor savings as a result of these changes associated with a reduction in staff time required to process electronic notices compared to physical notices.

Authorisations

Overview

212. NatureScot are able to issue both general and specific authorisations under the current provisions of the 1996 Act to allow individuals to undertake activities (close season shooting, night shooting, and use of a vehicle to drive deer for the purposes of deer management) that would otherwise constitute an offence. Before granting an authorisation for these specific activities, NatureScot must be satisfied, in the case of close season shooting and night shooting, that the taking or killing of deer is necessary for a relevant purpose and any further relevant legislative tests are met (these are currently set out in section 5(6), (7) and section 18(2) of the 1996 Act, respectively)

213. General authorisations are light-touch, and individuals do not need to submit an application for a general authorisation. However, individuals must understand and comply with its terms and conditions when carrying out the authorised activity. Abuse of, or failure to comply with, the conditions of the general authorisation could constitute an offence. The general authorisation is available to allow the shooting of female deer during the close season between 1 April and 31 August. It applies to any species where the deer is under one year old, and where there is evidence deer are causing damage to improved agricultural land or enclosed woodland.

214. In contrast, individuals must submit an application for a specific authorisation, which may include providing NatureScot information about the reasons for undertaking the activity, and evidence that any legal requirements are met. Specific authorisations are available to allow shooting at night, shooting female deer during the close season in circumstances that are not covered by the general authorisation, and to drive deer with vehicles to take or kill deer for deer management purposes.

Changes made by the Bill

215. Currently, culling female deer during the close season (also known as out of season culling) can only be authorised under section 5(6) of the 1996 Act for the purpose of protecting a restricted range of public interests or under subsection (7) for scientific purposes. Only female deer have a close season; male deer can be shot year round.

216. Section 24 of the Bill amends section 5 of the 1996 Act to provide that NatureScot may only grant an authorisation to take or kill female deer during the close season if they are satisfied that:

- a ground for intervention set out in section 6ZA(2) or 6ZB(2) is met, and
- there are no other adequate means of control might reasonably be adopted in the circumstances.

217. This has the effect of expanding the purposes for which close season authorisations can be granted, which may result in a future increase in the use of such authorisations.

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218. Currently, section 18 of the 1996 Act makes it an offence to take or kill deer at night (between the expiration of the first hour after sunset and the commencement of the last hour before sunrise), but also provides that the activity can be authorised by NatureScot in particular circumstances.

219. Section 25 of the Bill amends section 18 of the 1996 Act to require that NatureScot may only grant an authorisation to take or kill deer at night, if they are satisfied that a ground for intervention set out in sections 6ZA(2) or 6ZB(2) (as inserted by the Bill) is met. Unlike close season shooting, this authorisation does not require that no other adequate means of control might reasonably be adopted.

220. This has the effect of expanding the purposes for which night shooting authorisations may be granted. which may result in a future increase in such authorisations.

221. Section 18 of the Bill amends section 14 of the 1996 Act to ensure that persons who have been issued with a control agreement, a control scheme or a section 10 notice are still required to have an authorisation from NatureScot prior to carrying out authorised activities under section 5 (shooting female deer during the close season) section 18 (night shooting), section 17ZA (the use of shotguns to shoot deer) and section 19 (the use of vehicles to drive deer). Practically, this means that a person must have an authorisation under the relevant section to carry out the activity, even when acting under a direction pursuant to a control agreement, a control scheme or section 10. This ensures that a person does not escape liability for carrying out an act without authorisation which ordinarily requires authorisation, as a person who is directed to undertake an activity which may only be undertaken with an authorisation in pursuit of a control agreement, a control scheme, or section 10 of the Act will still commit an offence if they do not have the relevant authorisation for that activity.

222. Currently, in practice, NatureScot already issue relevant authorisations when they require deer management action, for example through entering into a section 7 control agreement, to ensure that people are authorised to carry out the deer management activities that NatureScot are requesting. This provision simply ensures that the current practice has a legal basis and therefore has no costs or savings associated.

223. Section 26 of the Bill makes changes to the wording of section 19 of the 1996 Act, to allow occupiers to be able to apply for an authorisation to use vehicles to drive deer. This provision simply introduces consistency with the other sections relating to authorisations and therefore has no costs or savings associated.

224. Section 27 of the Bill creates a new offence of shooting a deer with a shotgun, along with a corresponding ability for NatureScot to authorise the activity in appropriate circumstances. A person will only be authorised to use a shotgun to shoot deer if NatureScot are satisfied that:

- the new grounds for intervention listed in sections 6ZA(2) or 6ZB(2) (as inserted by the Bill) applies, and

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- that there are no other adequate means of control which might reasonably be adopted in the circumstances.

225. This may result in a future increase in applications for such authorisations.

Authorisation scheme set up costs – NatureScot

226. The exact detail of authorisation scheme set up costs will not be settled until the Bill becomes an Act, and as a result, the costings provided below are an estimate based on the provisions of the Bill at introduction. NatureScot have already undertaken discussions to explore the costs associated with upgrading the existing database for applications for authorisations, to include the new authorisations, (e.g. to use a shotgun to shoot deer) and changes to the process by which the existing authorisations (to shoot deer during the close season and at night) are delivered. Therefore, the anticipated costs associated with the implementation of these modified and new authorisations relate to tailoring the existing framework.

227. NatureScot relies on external expertise and capacity to design and build databases for their wildlife licensing regimes. The costs associated with building new online platforms and databases are based on an estimate of the number of sprints (development stages) required to build each system. Using previous cost estimates to amend the wildlife licensing database for the Wildlife Management and Muirburn (Scotland) Act 2024, NatureScot have calculated the additional cost of expanding the authorisation databases based on an estimate of the number of sprints (development stages) required to build each system. The previous licence platforms required 15-17 sprints (10 days per sprint), and cost £20,000 for contractor time per sprint.

228. NatureScot estimate that this would be a smaller piece of work than building the grouse and muirburn licence systems, as they already have a deer authorisation process in place, the required changes to the IT systems and database would be additional rather than completely new. Therefore, NatureScot have estimated this work will require 10-13 sprints. This represents the best current estimate given that the final authorisation details will not be known until the Bill is approved by the Scottish Parliament. NatureScot estimate that the updated authorisation databases could be developed over a six-month timeframe, subject to having the necessary staff resource available.

229. They estimate the cost for the online build of the authorisation database to be £250,000, with a further staffing cost of 80 days at E grade, 320 days at D grade and 160 days at C grade, costing £177,764, to undertake the extra work associated with the development of the updated authorisation databases and producing guidance.

Ongoing costs relating to authorisations – NatureScot

230. NatureScot estimate that there are up to 20,000 Firearms Certificate holders in Scotland and 18,000 registered agricultural businesses that may be able to cull deer out of season under terms and conditions of the general authorisation. Under the provisions

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of the Bill, general close season authorisations, and authorisations for night shooting are to be dealt with through the register of authorised persons to be established by regulations under section 17A of the 1996 Act discussed further below.

231. As a result of the changes made by the Bill to create a register of authorised persons, discussed further below, there will be a change in the way that NatureScot process applications for authorisations. Authorisations will no longer be applied for in the same manner, as they'll be dealt with by the register of authorised persons instead. While costs and savings arising from administration of the register of authorised persons is discussed further below, this change in process means that it is difficult to provide an accurate estimate of future costs. However, in order to illustrate the overall effect of amending the grounds for which authorisations may be granted, NatureScot has provided estimates of the resource required going forward on a like for like basis.

232. NatureScot estimate that the situations in which general authorisations for close season shooting would be currently applicable will increase as a result of the changes made by the Bill. This is because the grounds under which an authorisation can be granted are being widened by the Bill. However, following the creation of the register of authorised persons, which will be done via regulations and is discussed further below, authorisations of this kind will be processed via the register. While the change in approach will require an initial increase in administration, once registered, an individual will be able to carry out deer management activities which they deem appropriate (as long as they are carried out in accordance with the terms of their authorisations) for the length of time specified by NatureScot as part of the authorisation. This will reduce the number of applications processed by NatureScot for authorisation to carry out these activities.

233. Currently, NatureScot can also issue specific authorisations to control female deer over one year old, of any species, anywhere, between 1 April and 31 August, and to shoot deer at night. NatureScot requires that anyone seeking an authorisation to take or kill deer during the close season for scientific purposes, to contact the licensing team for a bespoke authorisation.

234. Between 2019 and 2024, NatureScot issued 1867 specific authorisations for out of season culls, an average of 373 annually, and 2636 specific authorisations for night shooting, an average of 527 annually. The total annual costs currently incurred by NatureScot to administer and process specific authorisations (average 900 annually) is estimated as follows:

- C grade 3x750 hours = £86,750
- D grade 500 hours = £23,049
- E grade 100 hours =£5,593
- F grade 20 hours = £1,473

235. Applications for authorisations will be dealt with through the register of authorised persons. NatureScot estimate that the new administration process via the register will

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result in a reduction in the number of annual applications for specific authorisations for close season and night shooting as, once registered, an individual will be able to carry out deer management activities which they deem appropriate (as long as they are carried out in accordance with the terms of their authorisations). This will reduce the number of applications processed by NatureScot for authorisation to carry out these activities. Costs and savings arising from the provision to create a register of authorised person are discussed further below.

236. NatureScot therefore estimate that applications for authorisations which require additional consideration, not covered by the register of authorised persons, will decrease by approximately 500 to an annual average of 400 as a result of the changes made by the Bill, resulting in an annual reduction of approximately 50%:

- C grade 1.5x750 = £43,375
- D grade 250hrs = £11,525
- E grade 50hrs =£2,797
- F grade 10hrs = £737

237. This will result in a total saving of £58,433 annually.

Costs on other bodies, individuals and businesses – individuals and businesses

238. The way in which individuals and businesses apply for authorisations will be amended as a result of the introduction of the register of authorised persons. As discussed above, while some individuals may be required to apply for an authorisation, NatureScot estimate that the average annual number of authorisations applied for, not dealt with via the routine work of the register of authorised persons, will reduce from 900 to 400.

239. It is not considered that the test that “no other means of control which might reasonably be adopted in the circumstances would be adequate” will negatively affect those who currently rely on close season authorisations, as it will be unlikely that there will be many circumstances where other reasonable control steps could be taken in practice and in some circumstances they already need to meet this test. However, it is expected that anyone shooting deer out of season, especially during the period of highest welfare risk, will have considered what the alternative options might be and have exhausted those options.

240. NatureScot do not currently charge a fee for general or specific authorisations however, the NatureScot species licensing review is currently underway to review the wider species licensing system and assess the potential to apply the principle of full cost recovery to species licensing. While it is not possible to anticipate the outcome of this review, consideration has been given to the possibility that the review may include recommendations that authorisations should be subject to a fee, on a partial or fully-cost recoverable basis.

Offence of shooting deer with a shotgun

Costs on the Scottish Administration

241. Section 27 of the Bill inserts creates a new offence of shooting a deer with a shotgun and includes a power to allow Scottish Ministers to specify the definition of a shotgun for the purposes of the 1996 Act by regulations.

242. Costs to the Scottish Administration will arise from preparing secondary legislation in the future. These costs include official's time to design consult on and manage secondary legislation, as well as carrying out impact assessments. It is anticipated that these costs will be met from within existing resources.

243. Before making the regulations, Scottish Ministers must consult such persons as they consider may have an interest in, or otherwise be affected by, those regulations. The financial impact arising from the future use of this power will depend on the type of consultation undertaken, and the subsequent policy details to be included in the regulations. However, based on the costs to publish and analyse consultations for this Bill on deer management and the biodiversity strategy, estimated costs would be around £26,500 for each consultation.

244. The staff resource required to deliver the secondary legislation is estimated to be £65,000, incorporating administrative, policy, and legal support. This is based on average staff costs for 2024-25 including overheads.

245. There will be additional costs associated with the publication and laying of SSIs and accompanying documents required for secondary legislation. These include a fixed cost of publication of £200 per printed SSI (published twice), £155 plus VAT for each Policy Note, and £60 plus VAT for each Business and Regulatory Impact Assessment.

246. The total costs to the Scottish Administration associated with publishing SSI documents and policy guidance will not be known until the final detail of the Bill is passed by the Scottish Parliament. However, using the current estimates of staff time, consultation and publication costs discussed above, the total maximum costs to the Scottish Government associated defining the meaning of a shotgun for the purposes of the 1996 Act via regulations is £92,573.

Register of authorised persons

Costs on the Scottish Administration

247. Costs to the Scottish Administration will arise from preparing secondary legislation in the future to create the register of authorised persons. These costs include official's time to design consult on and manage secondary legislation, as well as carrying out impact assessments. It is anticipated that these costs will be met from within existing resources. Based on the costs to publish and analyse consultations for

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this Bill on deer management and the biodiversity strategy, estimated costs would be around £26,500 for each consultation.

248. The staff resource required to deliver the secondary legislation is estimated to be £65,000, incorporating administration, policy and legal support. This is based on average staff costs for 2024-25.

249. There will be additional costs associated with the publication and laying of SSIs and accompanying documents required for secondary legislation. These include a fixed cost of publication of £200 per printed SSI (published twice), £155 plus VAT for each Policy Note, and £60 plus VAT for each Business and Regulatory Impact Assessment.

250. The total costs to the Scottish Administration associated with publishing SSI documents and policy guidance will not be known until the final detail of the Bill is passed by the Scottish Parliament. However, using the current estimates of staff time, consultation and publication costs discussed above, the total maximum costs to the Scottish Government associated with the creation of the register of authorised persons by regulations is £92,573.

Costs on other bodies, individuals and businesses – NatureScot

251. Section 17A of the 1996 Act contains an enabling power which permits Ministers to make provision for the establishment and operation of a register of persons competent to shoot deer in Scotland; prohibit any person from shooting deer unless the person is registered or supervised by a registered person; provide that being a registered person is sufficient to meet the requirements as to fitness and competence under sections 26(2)(d) and 37(1); require registered persons or owners or occupiers of land to submit cull returns to NatureScot. It is an offence not to comply with any regulations made under that power, with a maximum penalty of a fine of level 4 on the standard scale (£2,500) for each deer in respect of which the offence is committed or 3 months imprisonment or both.

252. Section 28 of the Bill amends the enabling power at section 17A of the 1996 Act to allow Scottish Ministers to create, by regulations, a register of persons who are (either or both) fit and competent to shoot deer in Scotland and authorised to carry out specified activities (activities under sections 5, 17ZA, 18 or 19). Section 30 of the Bill amends section 37 (restrictions on granting of certain authorisations) of the 1996 Act to provide that a person who is registered in a register established by regulations under section 17A may be considered a fit and competent person for the purposes of section 37(1). It also removes the exception at section 37(1A) where occupiers or persons authorised by them are not required to meet the fit and competent test before being issued with an authorisation to shoot deer during the close season on arable and enclosed land.

253. The effect of these changes is that once the register is set up, a person will be able to apply to NatureScot for inclusion on the register for two things: (a) for being fit and competent to shoot deer and (b) for authorisation to carry out one or more of the

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specified activities. During the application process, a person can indicate what they want to be registered for (e.g. being fit and competent to shoot deer or being fit and competent to shoot deer as well as to carry out night shooting and shooting during close seasons, or all of the specified activities).

254. The register is to be brought forward by regulations and will have no cost associated until regulations are brought forward. The exact detail of the register will not be settled until the Bill becomes an Act, and subsequent regulations are laid, and as a result, the costings provided below are an estimate based on the provisions of the Bill at introduction. NatureScot have already undertaken discussions to explore the costs associated with design and development of a new database for the register.

255. As discussed above, NatureScot relies on external expertise and capacity to design and build databases for their wildlife licensing regimes. Using previous cost estimates to amend the wildlife licensing database, NatureScot have calculated the cost of designing and developing a new database for the register based on an estimate of the number of sprints (development stages) required to build each system. NatureScot estimate that this would be a considerably larger piece of work than building the grouse and muirburn licence systems for the 2024 Act, as it would be an entirely new process, and the required changes to the IT systems and database would be completely new. Therefore, they have estimated this work will require up to 25 sprints. This represents the best current estimate given that the final register details will not be known until after the Bill is approved by the Scottish Parliament, and regulations are laid. NatureScot estimate that the register databases could be developed over a six-month timeframe, subject to having the necessary staff resource available.

256. They estimate the cost for the online build of the register database to be £500,000, with a further staffing cost of 50 hours at F grade, 200 hours at E grade, 500 hours at D grade and 1400 hours at C grade, costing £91,896, to undertake the extra work associated with the development of the register database and producing guidance.

Register of authorised persons ongoing costs – NatureScot

257. NatureScot estimate that there are up to 20,000 firearms certificate holders in Scotland and 18,000 registered agricultural businesses that may be able to cull deer and therefore require registration on the register of authorised persons. Based on comparable wildlife licensing administration costs NatureScot estimate that 350 hours at C grade and 350 hours at D grade staff, costing £39,629, will be required to administer the register. Under the provisions of the Bill, close season authorisations, and authorisations to use shotguns to shoot deer, use vehicles to drive deer, and for night shooting are to be dealt with through the fit and competent register.

Costs on other bodies, individuals and businesses – individuals and businesses

258. The intention is that NatureScot will set out the level of competence required to be registered, for the baseline competence to shoot deer we anticipate a level of competence similar to the Deer Stalking Certificate Level 1 (“DSC1”) and for specific

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activities such as night shooting, this would require additional competence which could include an enhanced deer stalking course (such as Deer Stalking Certificate Level 2 (“DSC2”), with night shooting included in the course) or a basic course plus an additional qualification in night shooting. There are other potential training courses which may be appropriate, and NatureScot will consider these before setting out more details of suitable evidence of competence prior to the register coming into effect. For the purposes of estimating the costs associated with the changes made by the Bill, costings for DSC1 and DSC2 have been used, as these are widely available qualifications which will give an approximate estimate of cost to individuals and businesses.

259. There are two levels of competency which can be demonstrated via a qualification similar to DSC1 and advanced competency which would include appropriate training in night shooting and use of night sights. It is expected that while all shooting of deer (including for the specified activities of close season shooting, and use of a shotgun) will require proof of baseline level of competence, which could include DSC1 or similar, to be registered as fit and competent, to be registered as fit and competent for night shooting will require an advanced level of training. This is because the person shooting at night will be required to demonstrate that they have an understanding of the appropriate technology and the appropriate level of skill to mitigate the associated risks of shooting at night (i.e. accidental injury to persons etc.).

260. A variety of organisations offer training and accreditation for DSC1. This includes charities such as the British Association for Shooting and Conservation (“BASC”) and the British Deer Society (“BDS”), as well as private businesses. Fees for DSC1 range from £300 to £340. It is anticipated that the requirement for DSC1 training will result in an increased demand for training, and consequently, these organisations may see an increase in income or profits, although demand may vary between organisations and location given it is not the intention that DSC would be the only approved qualification for competence requirements.

261. A person applying for registration only as fit and competent to shoot deer would simply need to satisfy NatureScot that they are fit and competent to do so (including proof of appropriate training) and follow any registration process set out under the regulations. If the person wanted to later add an authorisation to carry out one or more specified activities, they would be able to apply the authorisation to be added to the register. As they would already be on the register as fit and competent to shoot deer, they wouldn’t need to satisfy NatureScot that they were fit and competent at the basic level, only that the criteria in the relevant authorisation section (e.g. appropriate night shooting training for a night shooting authorisation) are met for each specified activity that they are seeking to add to the register.

262. Once a person is on the register as holding an authorisation for a specified activity, they will not need to subsequently go back to NatureScot to get an authorisation for each specific occasion of carrying out the specified activity. Instead, NatureScot will set out to them once they are registered how long they are authorised to carry out that activity, and any conditions attached to doing so. If they wish to apply for another

authorisation for a different specified activity, they will be able to apply for that additional authorisation to be added to the register. As with fresh registrations, they can be considered fit and competent as this has already been assessed as part of the shooting registration. Applicants may wish to apply for both at the same time, for example baseline competence and night shooting authorisations.

263. NatureScot do not currently charge fees for authorisations under the 1996 Act however, the NatureScot species licensing review is currently underway to review the wider species licensing system and assess the potential to apply the principle of full cost recovery to species licensing. While it is not possible to anticipate the outcome of this review, consideration has been given to the possibility that the review may include recommendations that registrations on the register of authorised persons should be subject to a fee, on a partial or fully-cost recoverable basis.

264. Between 2012 and 2022¹², 3137 individuals in Scotland were certificated under DSC1, while 919 individuals completed DSC2, with annual averages of 314 and 92 certifications, respectively. While it is not possible to accurately predict the total number of individuals who may require DSC1 or DSC2 training in the future, a forecasting range of 50%, 100%, and 150% increases has been used to present a broad spectrum of possible outcomes. This approach reflects the uncertainty surrounding future demand and provides flexibility to account for varying factors that may arise during the Parliamentary passage of the Bill and subsequent regulations. Table 16 shows that, under these scenarios, the total annual costs associated with increased demand for DSC1 and DSC2 certifications could range from £61,600 to £184,800 annually.

Table 16: Annual costs and forecasted increase of DSC1 and DSC2 certifications

	Number certified 2012-2022	Current annual average	+50% increase	+100% increase	+150% increase
DSC1	3137	314	471	627	784
Cost of DSC1	£340 per person	£106,658	£159,987	£213,316	£266,645
DSC2	919	91.9	138	184	230
Cost of DSC2	£180 per person	£16,542	£24,813	£33,084	£41,355
Total cost		£123,200	£184,800	£246,400	£308,000
Total additional cost			£61,600	£123,200	£184,800

265. The costs outlined in Table 16 will be borne by individuals who require DSC1 and DSC2 certifications to undertake deer management activities. While the overall costs may increase due to a higher number of individuals seeking training, the cost of each

¹² [NatureScot Research Report 1333 - Deer management skills and capacity - initial scoping report | NatureScot](#)

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certificate, £340 for DSC1 and £180 for DSC2, is not expected to change as a result of the measures introduced by the Bill. The financial burden on any individual is therefore expected to remain consistent, regardless of changes in the volume of certifications undertaken.

266. As set out above, these costs are intended to be indicative of the costs to the individual, but it is anticipated that the methods of evidencing competence will not be limited to the DSC qualifications.

Right of occupier or grazings committee to prevent damage by deer

Costs on other bodies, individuals and businesses

267. Section 26 of the 1996 Act confers rights on occupiers of land to take or kill deer where they are causing serious damage to crops, pasture, or human or animal foodstuffs on agricultural land or enclosed woodland, and where the occupier has reasonable grounds for believing that such damage will occur if the deer are not taken or killed. This provision applies specifically to deer found on arable land, improved permanent pasture (other than moorland), land regenerated to make a significant contribution to the productivity of a holding, or enclosed woodland, and permits the occupier to sell or otherwise dispose of any deer taken or killed.

268. Section 31A of the Bill replaces section 26 of the 1996 Act with broader powers, allowing occupiers of agricultural land or woodland to take or kill deer on land that they occupy where they reasonably believe this is necessary to prevent damage to: agricultural production on the land, the woodland, the natural heritage or environment, or to prevent injury to livestock.

269. It also inserts new section 26ZA that broadly replicates existing provision relating to common grazing but provides similar broader powers for a person authorised by a grazings committee to take or kill deer on a common grazing if the committee has reasonable grounds to believe that it is necessary to prevent damage to woodland forming part of the common grazing, to the natural heritage or to prevent injury to livestock kept on that land to allow the taking or killing of deer on the land occupied.

270. The effect of this is that occupiers of agricultural land or woodland and grazings committees will now be able to cull deer to prevent injury to livestock or damage to the natural heritage and environment on any land or woodland that they occupy.

271. It is not possible to accurately estimate the total current costs arising from deer damage to occupiers of agricultural land, as damage will vary depending on the size and location of the land holding, the type of damage caused by the deer, and the deer density on that location in any particular year. However, during the stage 1 scrutiny of the Bill, the Scottish Tenant Farming Association provided written evidence to the Rural Affairs and Islands Committee sharing data collected from discussions with tenant farmers and case studies. Their submission estimated that some arable farmers reported game (deer and gamebird) damage losses of up to £50/acre arising from

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damage to crops and grazing, trees, fixed equipment (stone dykes and fences), livestock (from disease transmission), and habitats and biodiversity (from overgrazing). They estimate that if the average size of farm is 400 acres, this would equate to a potential annual loss of £20,000 per occupier.

272. On this basis, the Scottish Government anticipates that some individuals and businesses who are occupiers of agricultural land may see a reduction in costs where they are able to prevent deer damage in a wider range of circumstances. However, any savings will vary depending on the individual circumstances for each case. It is expected that as the overall deer population is reduced, so too should the level of deer damage experienced by occupiers of agricultural land be reduced.

Review of modifications to the Deer (Scotland) Act 1996

Costs on the Scottish Administration

273. Section 33A of the Bill requires Scottish Ministers to prepare and publish a report on the operation and effectiveness of the provisions of the 1996 Act which are modified by Part 4 of the Bill. Scottish Ministers must prepare and publish a report within 10 years of the section coming into force. The report must assess the operation and effectiveness of the modified provisions of the 1996 Act against specified objectives. Scottish Ministers must consult NatureScot and relevant stakeholders, and include any intended actions or reasons for inaction. The report must be laid before the Scottish Parliament.

274. The Scottish Government has not begun work to plan the process for the review and report, as the extent of the review will not be known until the final detail of the Bill is passed by the Scottish Parliament. Therefore, it is not possible to estimate the costs to the Scottish Government associated with undertaking the review and preparation and publication of the report. However, for indicative purposes, the costs of external contracts for similar work relating to independent wildlife management reviews can be used as a comparison. Based on previous comparable external contract, the procurement of an external contract to undertake a review and report on the modification of the 1996 Act can be estimated to cost to between £50,000 and £100,000, every ten years.

275. There will be additional costs associated with the publication and laying of such reports. The total cost of publication will vary, depending on the length of the report. However, based on the costs to publish other statutory reports relating to wildlife management, such as the annual report on wildlife crime, as required by section 26B of the Wildlife and Countryside Act 1981 ("the 1981 Act"), estimated costs would be around £1,000 for each report.

276. The total maximum costs to the Scottish Administration associated with preparing and publishing a report reviewing the modifications to the 1996 Act is therefore estimated to be £101,000 every ten years. Such costs are likely to fall in the year of publication, but can be presented as an annual average of £10,100.

Table 17: Summary of costs of Part 4

Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Scottish Administration	Part 4 – Offence of shooting deer with a shotgun	Scottish Government	£92,573	
Scottish Administration	Part 4 - Register of authorised persons	Scottish Government	£92,573	
Scottish Administration	Part 4 – Review of modifications to 1996 Act	Scottish Government		£10,100
Category	Provision	Falling on	Ongoing annual savings (TBC 2026-27 onwards)	
Scottish Administration	Part 4 - Indirect savings from reduced deer damage	FLS	£542,500	
Scottish Administration total costs			£185,146	£10,100
Scottish Administration total savings				£542,500

Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Other bodies, individuals and businesses	Part 4 - Deer management aims and purposes	NatureScot	£9,680	
Other bodies, individuals and businesses	Part 4 - Deer panels	NatureScot		£12,986
Other bodies, individuals and businesses	Part 4 - Measures to prevent deer damage	NatureScot		£6,969
Other bodies, individuals and businesses	Part 4 - Deer management plans	NatureScot		£16,549

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Other bodies, individuals and businesses	Part 4 - Control agreements	NatureScot		£819,778
Other bodies, individuals and businesses	Part 4 - Control Schemes	NatureScot		£353,331
Other bodies, individuals and businesses	Part 4 - Authorisations	NatureScot	£427,764	
Other bodies, individuals and businesses	Part 4 - Register of authorised persons	NatureScot	£591,896	£39,629
Category	Provision	Falling on	Ongoing annual savings (TBC 2026-27 onwards)	
Other bodies, individuals and businesses	Part 4 - Frequency of compliance reviews	NatureScot	£1,289	
Other bodies, individuals and businesses	Part 4 - Recovery of costs	NatureScot	£32,200	
Other bodies, individuals and businesses	Part 4 - Authorisations	NatureScot	£58,433	
			Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
NatureScot net total costs			£1,029,340	£1,157,320

Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Other bodies, individuals and businesses	Part 4 - Recovery of costs	Individuals and businesses		£32,200

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Other bodies, individuals and businesses	Part 4 - Deer management plans	Individuals and businesses		£60,000
Other bodies, individuals and businesses	Part 4 - Control agreements	Individuals and businesses		£18,000
Other bodies, individuals and businesses	Part 4 - Control schemes	Individuals and businesses		£3,000
Other bodies, individuals and businesses	Part 4 - Register of authorised persons	Individuals and businesses		£184,800
Category	Provision	Falling on	Ongoing annual savings (TBC 2026-27 onwards)	
Other bodies, individuals and businesses	Part 4 - Venison	Individuals and businesses	£4,952	
			Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Individuals and Businesses net total costs				£293,048
			Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Part 4 net total			£1,214,486	£917,968

Part 4A: Building regulations: integral swift nest box

277. The Bill places a duty on Scottish Ministers to utilise powers under Section 1 of the Building (Scotland) Act 2003 to introduce regulations that make provision for the installation of, on average, one integral swift nest box per dwelling or unit within buildings greater than 5 metres in height. Such installations should be made in accordance with British Standard BS 42021:2022. Scottish Ministers would have 12 months from Royal Assent to introduce such regulations.

Costs on the Scottish Administration

278. Costs to the Scottish Administration will arise from preparing secondary legislation. These costs include officials' time to design and manage the secondary legislation, as well as carrying out impact assessments. It is anticipated that these costs will be met from within existing resources.

279. The staff resource required to deliver the secondary legislation is estimated to be £65,000, incorporating administrative, policy, and legal support. This is based on average staff costs for 2024-25 including overheads.

280. There will be additional costs associated with the publication and laying of SSIs and accompanying documents required for secondary legislation. These include a fixed cost of publication of £200 per printed SSI (published twice), £155 plus VAT for each Policy Note, and £60 plus VAT for each Business and Regulatory Impact Assessment.

281. The total costs to the Scottish Administration associated with publishing SSI documents and policy guidance will not be known until the final detail of the Bill is passed by the Scottish Parliament. However, using the current estimates of staff time, consultation and publication costs discussed above, the total maximum costs to the Scottish Government associated with delivering secondary legislation to require the provision of swift nest boxes in new dwellings is £66,073.

Costs on other bodies, individuals and businesses

282. The Scottish Government anticipates that these provisions will result in costs to individuals and businesses, primarily developers and housebuilders, arising from the requirement to install swift nest boxes. At this stage, it is not possible to accurately estimate the total cost of compliance. This will depend on the final detail of the regulations, including any exemptions, the number of dwellings to which the requirement applies, and the unit cost of swift nest boxes or swift bricks.

283. While it is not possible to anticipate the final detail of the regulations at this stage, consideration has been given to the potential costs to individuals and businesses arising from this duty. These costs will be subject to further assessment once the regulations have been developed.

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284. Indicative costs for swift bricks and boxes currently range between £35 and £100 per unit, depending on the type and specification. For illustrative purposes only, applying these costs to the total number of housing completions in Scotland in the 2024 calendar year (19,797 units) would result in:

- Low estimate: £35 × 19,797 = £692,895
- High estimate: £100 × 19,797 = £1,979,700

285. These figures represent a theoretical maximum based on 2024 housing completion data and assume universal application of the requirement. In practice, the actual cost is expected to be lower, due to exemptions provided for in Part 4A of the Bill and the scope of the regulations once drafted.

286. The full impact and costs to individuals and businesses arising to from these regulations will be considered as part of the process to prepare the secondary legislation. Further impact assessments, including a Business and Regulatory Impact Assessment will be undertaken by the Scottish Government at that time, which will set out in detail the anticipated impact and cost of any changes arising from regulations.

Table 18: Summary of maximum costs of Part 4A

Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Scottish Administration	Part 4A: Building Regulations: Integral Swift Nest Box	Scottish Government	£66,073	
Other bodies, individuals and businesses	Part 4A: Building Regulations: Integral Swift Nest Box	Individuals and businesses		£1,979,700
			Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Part 4A total			£66,073	£1,979,700

Part 4B: Marine planning

287. The Bill makes changes to section 68(7) of the Marine (Scotland) Act 2010, removing discretion from Ministers as to whether to have regard to the contribution designating an area as a Nature Conservation Marine Protected Area will make to

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climate change mitigation and instead requiring them to do so, as well as adding a requirement to have regard to the extent it will contribute to climate adaptation.

288. Section 4 of the 2010 Act already requires Ministers to act in the way best calculated to mitigate and adapt to climate change when exercising functions, so far as is consistent with the purpose of the function. This provision introduces consistency and better alignment with the general duty at section 4 and therefore has no costs or savings associated.

Part 4C: Gulls

289. The Bill places a duty on NatureScot to monitor gull populations in Scotland on an annual basis and report the findings publicly. The first survey must be completed within 12 months of Royal Assent, and subsequent surveys must be conducted every 12 months thereafter. There is a requirement to publish a report after each survey. The survey needs to count the number of gulls in urban and coastal areas. The amendment establishes a statutory obligation for ongoing monitoring and reporting of the number of gulls in Scotland.

Costs on other bodies, individuals and businesses

290. It is anticipated that NatureScot will incur significant costs arising from the staff resource required to meet this duty. This will involve surveys of breeding gulls during the summer season and winter gull counts, covering both urban/industrial and coastal/inland areas.

291. The effect of this provision is that NatureScot will be required to carry out extensive fieldwork and aerial surveys, analyse data, and prepare and publish an annual report. This represents a significant expansion of existing monitoring activity and will require dedicated project management and logistical support. As this is a substantial increase in duties, it is not possible to accurately estimate the total costs at this stage; the figures set out below are based on extrapolation from existing survey work and recent contract costs.

292. The largest element of cost relates to the breeding gull survey, which will require approximately eight weeks of fieldwork during the breeding season (mid-May to late June), followed by two weeks for data collation and analysis. Surveys of urban and industrial sites will require aerial survey work, which is currently the most effective method for roof-nesting gulls.

293. Based on recent contract costs, aerial survey work is estimated at approximately £55,000 per day. To cover major cities such as Edinburgh, would require around four days of survey time at a cost of approximately £200,000, while covering major urban areas and the Central Belt would require an additional 25–35 days, costing between £1,375,000 and £1,925,000.

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294. Ground-based surveys of coastal and inland sites will also be required, involving extensive coverage of the Scottish coastline and major island groups. This is estimated to cost £330,000–£410,000, which includes fieldworker costs, travel and subsistence, and boat hire. Overall, the total cost of the breeding gull survey is estimated to be between £1,775,000 and £2,435,000 per year.

295. In addition to the breeding survey, NatureScot will be required to undertake a winter gull survey. This may involve contracting the British Trust for Ornithology (BTO) or employing fieldworkers directly. Costs for this element are estimated to be between £210,000 and £360,000 per year, depending on the approach taken and the level of volunteer participation.

296. Project management and logistical support will also be required to deliver these surveys. NatureScot does not have capacity to undertake this work within existing resources and will require two new full-time posts, with an estimated combined cost of £133,000 including overheads. These posts will manage tendering, contracts, fieldworker employment, coordination of fieldwork, analysis, and reporting. Additional in-kind support from NatureScot staff and liaison with the Joint Nature Conservation Committee will also be required.

297. The total estimated maximum cost to NatureScot of undertaking both the breeding and winter surveys of the entire population of every species of gull across the whole of Scotland, including project management, logistical support, and reporting, is £2,890,000 per year.

Table 19: Summary of maximum costs of Part 4C

Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Other bodies, individuals and businesses	Part 4C: Gulls	NatureScot		£2,890,000
			Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Part 4C total				£2,890,000

Part 4D: Scallop shells

298. The Bill places a duty on the Scottish Ministers to make regulations providing that clean, tissue-free shells of King scallops (*Pecten maximus*) and Queen scallops (*Aequipecten opercularis*) are not treated as waste or animal by-products when used for specified purposes. These purposes include soil improvement, habitat restoration, erosion control, construction or landscaping applications, aquaculture, and other uses contributing to biodiversity, climate mitigation, or circular economy objectives.

Costs on the Scottish Administration

299. Costs to the Scottish Administration will arise from preparing secondary legislation. These costs include officials' time to design consult on and manage secondary legislation, as well as carrying out impact assessments. It is anticipated that these costs will be met from within existing resources.

300. Before making the regulations, Scottish Ministers must consult relevant agencies and stakeholders. The financial impact arising from the future use of this power will depend on the type of consultation undertaken, and the subsequent policy details to be included in the regulations. However, based on the costs to publish and analyse consultations for this Bill on deer management and the biodiversity strategy, estimated costs would be around £26,500 for each consultation.

301. The staff resource required to deliver the secondary legislation is estimated to be £65,000, incorporating administrative, policy, and legal support. This is based on average staff costs for 2024-25 including overheads.

302. There will be additional costs associated with the publication and laying of SSIs and accompanying documents required for secondary legislation. These include a fixed cost of publication of £200 per printed SSI (published twice), £155 plus VAT for each Policy Note, and £60 plus VAT for each Business and Regulatory Impact Assessment.

303. The total costs to the Scottish Administration associated with publishing SSI documents and policy guidance will not be known until the final detail of the Bill is passed by the Scottish Parliament. However, using the current estimates of staff time, consultation and publication costs discussed above, the total maximum costs to the Scottish Government associated with these provisions is £92,573.

Costs on other bodies, individuals and businesses

304. To provide an indication of the potential scale of these provisions, data from SEPA has been reviewed to estimate the volume of scallop shell material that may be affected. Currently, shellfish waste is only recorded when delivered to a permitted waste management site and reported through the operator's Quarterly Data Return. In 2024, three permitted sites accepted shellfish waste, of those, one site used the material in composting, another transferred it off site, and the main recipient processed shells under an End-of-Waste agreement to produce an agricultural liming agent. Approximately 7,000 tonnes of shellfish waste were handled in 2024, with a similar tonnage expected in 2025. However, this figure does not represent the total amount of scallop shell waste produced in Scotland. Based on UK Sea Fisheries Annual Statistics for 2024¹³, approximately 12,000 tonnes of scallops were landed in Scotland. Assuming 80–85% of live weight is shell, this suggests an upper-bound estimate of 9,600–10,200 tonnes of shell material annually, albeit it should be acknowledged that a proportion of scallops landed in Scotland will be exported in shell.

305. It is anticipated that these regulations may result in very minor savings for businesses or processors of scallop shells, primarily through reduced disposal costs. In addition, there may be opportunities for businesses to generate a modest additional revenue stream by repurposing clean, tissue-free shells for uses such as soil improvement, habitat restoration, or construction applications. However, the extent of any savings or revenue will depend entirely on individual business circumstances and choices, and cannot be quantified at this stage.

306. To fully cost the potential savings would require access to commercially sensitive data on the number of businesses handling scallop shells and the costs associated with current disposal practices. This information is not available, and no consultation on these provisions has yet been undertaken. Any savings will depend on individual business circumstances and the extent to which shells can be repurposed for the purposes specified in the regulations.

307. The impact, including costs and savings to individuals and businesses arising to from these regulations will be considered as part of the process to prepare the secondary legislation. Further impact assessments, including a Business and Regulatory Impact Assessment will be undertaken by the Scottish Government at that time, which will set out in detail the anticipated impact of any changes arising from regulations.

¹³ [UK sea fisheries annual statistics report 2024 - GOV.UK](#)

Table 20: Summary of maximum costs of Part 4D

Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Scottish Administration	Part 4D: Scallop Shells	Scottish Government	£92,573	
			Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC 2026-27 onwards)
Part 4D total			£92,573	

Part 5: Miscellaneous and general

308. The Bill amends the grouse licensing scheme under section 16AA of the 1981 Act. It ensures that applicants require to describe the area of land to which the applicant proposes the licence should relate and allows NatureScot to propose a different area. If unable to reach agreement with the applicant as to what is an appropriate area of land, NatureScot may refuse the application. It provides powers to suspend or revoke licences where a relevant offence is committed or suspected, and that offence supports or benefits the activities permitted by the licence.

309. The amendment requires licence applications to describe the proposed land area, while allowing NatureScot to propose a different area and refuse the application if agreement cannot be reached. It prevents NatureScot from altering the land area in existing licences without the holder’s consent. It also amends suspension and revocation grounds to include offences that support or benefit licensed activities. Transitional provisions mean current law applies to offences committed before commencement, while new rules apply to offences committed after commencement and to all new licences.

310. The original policy intention for the grouse licensing scheme was that licences could be suspended or revoked if NatureScot were satisfied that the licence holder (or a person involved in the management of the grouse moor) had committed a ‘relevant offence’ in connection with the management of the grouse moor.

311. Section 33F of the Bill enables the original policy intention of the 2024 Act in relation to the grouse licensing scheme. They do not introduce new policy requirements beyond those already established in that Act.

This document relates to the Natural Environment (Scotland) Bill (SP Bill 59A) as amended at Stage 2

312. The costs associated with implementing the grouse licensing scheme were set out in detail in the Financial Memorandum accompanying the 2024 Act at the time of its introduction to the Scottish Parliament. As these provisions simply ensure the intended operation of that scheme, they do not give rise to any additional costs.

313. Section 34A amends section 30 of the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021 to clarify that an Improvement Plan should be subject to a “quasi-affirmative” procedure. This provision introduces consistency with Section 30(7) of the 2021 Act, that already provides for the quasi-affirmative procedure and therefore has no costs or savings associated.

Summary of costs

Table 21: Summary of costs of measures in the Bill

Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC from 2026-27)
Scottish Administration	Part 1 - Nature restoration targets	Scottish Government	£303,212	£52,767
Scottish Administration	Part 1 - Nature restoration targets	ESS		£1,079,071
Part 1 net total			£303,212	£1,131,838
Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC from 2026-27)
Scottish Administration	Part 3 - National Parks	Scottish Government	£41,496	£5,496
Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual savings (TBC from 2026-27)
Other bodies, individuals and businesses	Part 3 - National Parks	LLTNPA	£8,500	£160
Part 3 net total			£49,996	£5,336
Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC from 2026-27)
Scottish Administration	Part 4 - Deer management	Scottish Government	£185,146	£10,100
Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual savings (TBC from 2026-27)
Scottish Administration	Part 4 - Deer management	FLS		£542,500
Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC from 2026-27)
Other bodies, individuals and businesses	Part 4 - Deer management	NatureScot	£1,029,340	£1,157,320

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Other bodies, individuals and businesses	Part 4 - Deer management	individuals and businesses		£293,048
Part 4 net total			£1,214,486	£917,968
Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC from 2026-27)
Scottish Administration	Part 4A - Swift nest boxes	Scottish Government	£66,073	
Other bodies, individuals and businesses	Part 4A - Swift nest boxes	individuals and businesses		£1,979,700
Part 4A total			£66,073	£1,979,700
Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC from 2026-27)
Other bodies, individuals and businesses	Part 4C - Gulls	NatureScot		£2,890,000
Part 4C total				£2,890,000
Category	Provision	Falling on	Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC from 2026-27)
Scottish Administration	Part 4D - Scallop Shells	Scottish Government	£92,573	
Part 4D total			£92,573	
			Set-up costs (TBC 2026-27)	Ongoing annual costs (TBC from 2026-27)
Net total costs of the Bill			£1,726,340	£6,924,842

This document relates to the Natural Environment (Scotland) Bill (SP Bill 59A) as amended at Stage 2

Natural Environment (Scotland) Bill

[As amended at Stage 2]

Revised Financial Memorandum

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