Scottish Government
Riaghaltas na h-Alba

Scotland's Climate Change Plan: 2026–2040

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Ministerial Foreword

It is clear that Scotland - and the rest of the world - stands at a crossroads. We must choose the future that we want for ourselves, our children and the generations that will follow. This Climate Change Plan arrives at such a critical moment - as we witness a worrying increase in anti-climate rhetoric, this Government will choose to stand on the side of science. Moreover, we will not let the huge opportunity this represents for us slip by.

In reducing our emissions and mitigating the impacts of climate change we have an unprecedented opportunity to build a more resilient and prosperous economy that is fit for the future. Action to minimise our country's contribution to global warming brings with it innovation and systems change that can provide jobs, improve human and environmental health, reduce the cost of living, create energy and food security and position Scotland as an exporter of expertise.

Scotland is already seeing important economic benefits from our transition. A greater proportion of job vacancies in Scotland are for green jobs compared to elsewhere in the UK. Likewise, between 1990 and 2023 our emissions have more than halved while the economy grew by 66.4%; showing that a thriving economy and falling emissions are not only compatible, but go hand-in-hand.

The opportunity is clear, but I also recognise that delivering a truly just and fair transition to net zero for our communities will require the collaboration and buy-in of people across Scotland. That is why I have been so heartened by the incredible level of response to the consultation on our draft Climate Change Plan; it is encouraging to see just how many people care about what we do to ensure climate resilience, and how we can strengthen our efforts.

At the same time, with Scotland experiencing the largest wildfires in living memory during the 2025 wildfires season, we know that the harmful effects of climate change are already with us. But the underlying science remains the same: the only route to climate stability is reversing biodiversity loss and achieving net zero emissions.

We also know that delays to tackling climate change will only harm more people and places, while being more costly in the long term. A report from the OBR last year estimated that unchecked climate change could cost up to 8% of UK GDP by 2070 if the world warms by 3 degrees Celsius this century. The cost to all nations of doing nothing will unquestionably be higher than the price of action.

Since publication of our draft plan, we have held a large-scale public consultation, which received over 500 responses across Local Authorities, businesses, the third sector, Community Climate Groups and members of the public. In addition, public engagement events across the country gave us a range of different viewpoints on the impact of climate damage, and the importance of a just transition.

I am determined to deliver climate action in a way which supports thriving local communities, businesses and households. Transforming our society and economy in a way that makes us resilient and creates future opportunities is not an abstract exercise: it is vital that this plan brings real transformation in local areas, and that

only comes from all parties working together to deliver. That is why delivery of this plan will be underpinned by a ‘place-based’ approach tailored to the local social, economic and environmental needs of areas across Scotland rather than a ‘one size fits all’ approach which fails to value the diversity of our nation.

Having produced the plan, our focus will now be to ensure we have the right mechanisms in place to implement, monitor and, where necessary, adjust our actions to meet the carbon budgets and realise these benefits should circumstances outwith our control demand it – such as policy and funding changes by the UK Government. It is essential that we continue to work collaboratively with our local government delivery partners, industry, community and third sector networks to support place-based climate action that protects people and the planet and realises the economic opportunities of a just transition to net zero.

We also know that the second half of our transition will require decisive action, not just from this Government, but also – given the constraints of devolution – working collaboratively with the UK Government as well as our partners in local government. This Government believes that the complexities of navigating climate change would be much easier if the full range of powers and levers were in Scotland’s hands. Until such a time as the people of Scotland choose a different constitutional path, this plan is based on the current constitutional settlement.

But it is also clear that governments cannot tackle climate change alone. All of us – individuals, communities and businesses across our society – have a role to play in this shared ambition.

I am proud of Scotland’s progress to date, reducing our emissions through actions like ending peak rail fares for good and our £2 bus fare cap pilot – putting more money in the pockets of those choosing these low carbon forms of travel. We will continue to go further to deliver our ambition, including most recently, by setting out plans for a tax on private jet use – meaning polluters pay more.

This plan builds on that progress. It sets out an evidence-based pathway for reducing emissions that also supports our commitment to a just transition. Introducing the policies within will ensure we remain on a credible trajectory to net zero, which in turn provides certainty for industry and people across Scotland.

I also wish to take this opportunity to thank the Climate Change Committee, the Just Transition Commission, the Net Zero, Energy and Transport Committee and wider Scottish Parliament, our trusted messengers, other third sector organisations and all those who have engaged with this plan.

This plan demonstrates that by working together, we can deliver a green and prosperous future that benefits us, our wildlife and the planet as a whole.

Gillian Martin MSP
Cabinet Secretary for Climate Action and Energy

Introduction

The Scottish Government's commitment to ending our contribution to global emissions by 2045, as agreed by Parliament on a cross-party basis, remains unwavering.

Scotland is over halfway to achieving our target of net zero emissions by 2045. The latest official statistics for Scotland showed that our greenhouse gas emissions had fallen by 51.3% between 1990 and 2023 – the largest reduction in the whole of the UK. Nearly every sector of the Scottish economy has seen substantial emissions reductions over that time.

This includes a 93.4% reduction in electricity supply emissions, from sources such as power stations; a 73.1% reduction in waste management emissions, such as landfill, and a 59.5% reduction in industrial emissions, including manufacturing and construction.

The key driver of the transition to date has been the transformation of the way we generate energy - from coal and gas to today's thriving renewables sector. In 2024, 73.1% of electricity generated in Scotland was from renewable sources, and Scotland is a net exporter of electricity to the rest of the UK: in 2024, there were 19.7 TWh of net electricity exports to other UK nations. Looking forward, Scotland's renewable energy capacity continues to grow, with a strong pipeline of future projects that will play a key role in decarbonising the GB power system.

In the energy sector and beyond, this transition can also support significant economic opportunities for Scotland if done correctly. The latest PwC Green Jobs Barometer showed that 5.6% of all job adverts in Scotland in 2024 were for jobs that have a positive impact on the environment, up from 4.0% in 2023, and the highest among 12 nations and regions of the UK. Our already thriving green jobs sector can continue to grow in regions across Scotland, while collaborative working with the private sector can boost investment in the net zero economy.

Delivering the climate mitigation policies and proposals[1] in this plan will put us firmly on track to deliver net zero by 2045 and reflects our continued ambition in ensuring climate resilience. Markets for new technologies are already bringing benefits, as can be seen in the falling price of EVs, and, over time, this will result in households also seeing and realising the real advantages of these actions. It will bring warmer homes and lower heating costs. These plans will also bring lower running costs for road vehicles, while greater energy security will help shield us from international instability in energy supplies.

[1] The Climate Change (Scotland) Act 2009 distinguishes between 'policies' and 'proposals'. In the CCP we have described as policies where it is possible to clearly set out a specific action, scale, a lever of choice, an outcome and a timeline, and, thus, it is possible to set out clear delivery details and cost implications. We have described as proposals where it is possible to clearly set out an outcome and a timeline, and it is recognised action needs to take place, and generally these will have impact later in the plan period; consequently, more concrete detail on the precise policy levers and cost implications is more difficult to present.

Health benefits will come from cleaner air, warmer homes, healthier food, health-promoting natural and built environments, and high quality public services - these can prevent many of the anticipated health impacts of climate change, such as respiratory and cardiovascular diseases. The CCP also supports delivery of Scotland's prevention-focused Population Health Framework, wider public service reform agenda and the ambitions of the Scottish Government to build a fairer, greener and healthier Scotland.

The Contents of This Climate Change Plan

The carbon budget levels approved by the Scottish Parliament last year represent an ambitious delivery pathway towards achieving net zero by 2045. The Climate Change (Scotland) Act 2009 requires that a plan is produced which sets out the policies and proposals for meeting our carbon budget targets during the plan period.

The actions we will take to deliver the carbon budgets in each sector are set out in the main part of this document in a summary form, with further detail provided in Sectoral Annexes. These outline our priorities for emissions reduction over the course of this plan.

The policies and proposals included set a credible pathway to achieving Scotland's first three carbon budgets. However, we know there are a range of uncertainties inherent in a society-wide plan covering 15 years, from rapid technological change, the pace of market development and action from the UK Government. The augmented Monitoring and Evaluation annex, laid out in this plan, will allow us to assess ongoing implementation of climate action, alongside opportunities and risks in the wider world. In this way, delivery of climate mitigation will be more agile, allowing us to pivot towards areas of opportunity and take advantage of new technologies as they become available.

The CCP also sets out how these targets will be met fairly, in a way that continues to maximise the opportunities of the transition – for example, to improve wellbeing and tackle poverty, including child poverty – while reducing impacts to a minimum, wherever possible. This approach is what is known as the 'just transition' and we are clear that it is an absolute necessity. These annexes also provide an update on progress from the previous update.[2]

The importance we place on achieving the economic, social and wellbeing opportunities of the transition informs this plan, and the actions we will take to ensure it is delivered in a just and fair way. The plan also recognises the important role for adaptation to the changing climate and addressing nature and biodiversity loss in tandem.

Further detail is set out on a range of issues in the annexes, including where the Climate Change (Scotland) Act specifies factors that must be taken into account when setting this plan, including:

[2] Section 35(25) of the 2009 Act requires the Scottish Ministers to set out an assessment of the progress towards implementing proposals and policies in the immediately preceding plan. That plan is the most recent full Climate Change Plan laid before the Scottish Parliament in 2018, read together with the Climate Change Plan update published in 2020.

- **Just Transition Principles**: how the policies and proposals will affect sectors, regions and jobs (Annex 1A, with specific references in each sectoral annex) as required by Section 35(20),
- **Consumption and Lifestyle**: how our action will affect emissions associated with what we consume (Annex 1B) as required by Section 35(18), and
- **International**: how our action supports developing countries to reduce emissions and adapt to climate change, and how it contributes to the UN Sustainable Development Goals (Annex 1C) as required by Section 35(19) and (24)(b).

Alongside the plan documentation, there are a number of impact assessments - which are linked below - which consider the wider impacts of this plan and its proposals, alongside Children's and Easy-read versions in English and Gaelic.

- Equality Impact Assessment
- Fairer Scotland Duty Assessment
- Children Rights and Wellbeing Impact Assessment
- Island Communities Impact Assessment
- Business and Regulatory Impact Assessment
- Strategic Environmental Assessment

Achieving Carbon Budgets

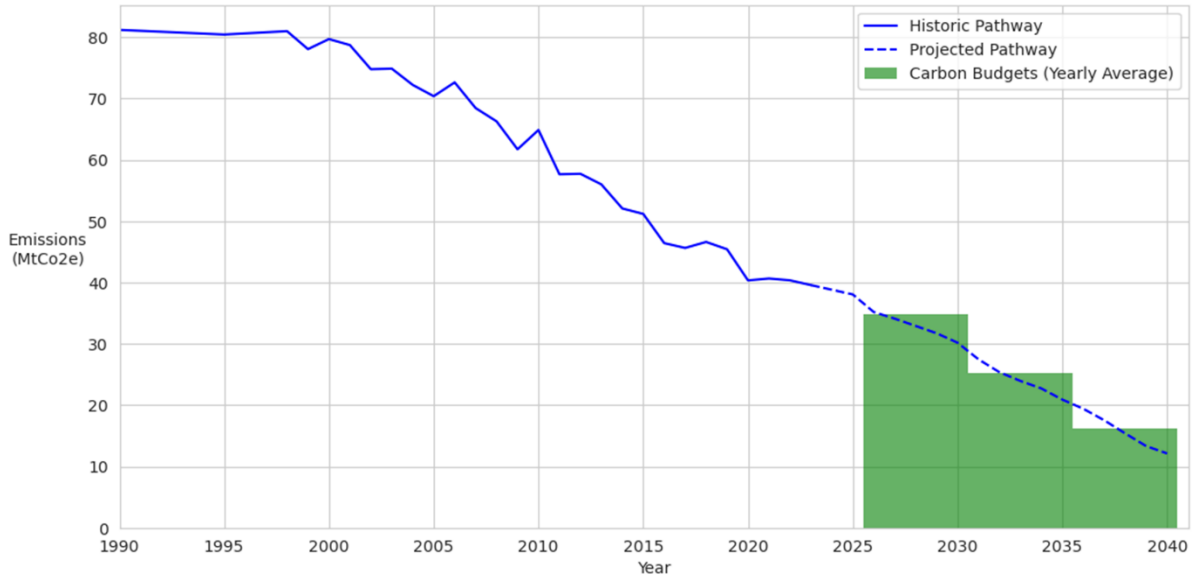


Figure 1: Historical and projected Greenhouse Gas Emissions and Scottish carbon budget levels

In 2025, the Scottish Government introduced a new set of five-yearly carbon budget targets as our pathway to net zero in 2045. Carbon budgets provide a more reliable and consistent framework to measure progress to net zero and are used by other countries including Japan, France, the UK, Northern Ireland and Wales. This means reporting on progress is less prone to fluctuations than the Scottish Government's

previous approach of interim and annual targets, which could be affected by annual variations outwith our control such as extreme weather or a global pandemic.

The carbon budgets set targets for an average level of emissions reduction for Scotland over each five-year period:

- 57% lower than baseline levels for 2026-2030,
- 69% lower than baseline levels for 2031-2035,
- 80% lower than baseline levels for 2036-2040, and
- 94% lower than baseline levels for 2041-2045

Each carbon budget level refers to an average reduction in emissions over a five-year period from the 1990 baseline[3] and run in parallel with Scotland's target of net zero emissions by 2045.

Our approach to delivering these emissions reductions is broken down by the sector of the economy within which the action will be taken forward. The sectors referenced by this plan are specified by legislation:[4]

- energy supply,
- transport (including international aviation and shipping),
- business and industrial process,
- residential and public (in relation to buildings in those sectors),
- waste management,
- land use, land use change and forestry (LULUCF), and
- agriculture.

This document sets out the key actions each sector will be taking forward to deliver our carbon budgets to 2040. The sectoral annexes provide further detail on the range of policies and proposals each area will be taking forward, how these integrate with the Scottish Government's wider vision for the sector and actions we will take forward to secure a just transition in each sector.

There are significant uncertainties with planning actions to deliver carbon budgets over a 15-year time span – technological change, action from UK government in reserved areas given the constraints of devolution, wider European and global developments and other factors will impact the policies and proposals set out in this document and result in other options becoming available.

Recognising these uncertainties, the actions set out in this CCP set out a credible and deliverable pathway to meeting carbon budgets based on the information which is currently available. Over time, the output of any contextual changes will be consistently monitored to ensure that plans for delivery remain aligned with emerging evidence and changes to technology, markets and UK Government action. It will also

[3] The Baseline period uses a 1995 base-year for F-Gas emissions, and 1990 for all other greenhouse gases.

[4] The sector definitions used in this plan have changed slightly since the publication of the previous Climate Change Plan, in line with changes made by the Climate Change (Scotland) Act 2019 to the Climate Change (Scotland) Act 2009. Sector chapters, and the analytical annexes, set out the sources covered by each sector.

be important to understand any unintended consequences for people and businesses, such as costs that may risk exacerbating inequalities, disadvantaging rural or island communities, or disproportionately impacting small businesses. In order to verify that climate mitigation measures are as effective as possible, delivery of actions within the plan will be reviewed regularly, and amended as appropriate, while ensuring they remain sufficient to meet carbon budgets.

Updates since the Draft Climate Change Plan

Since publication of the draft CCP, the Scottish Government has sought a range of views from communities and stakeholders across Scotland on the detail of the plan to ensure it is deliverable.

We have held a large-scale public consultation, which received over 500 responses across Local Authorities, businesses, the third sector, Community Climate Groups and members of the public. To make the public consultation as active and inclusive as possible, we supported five third sector organisations who are 'trusted messengers' within their communities to deliver 112 engagement events. This public engagement programme reached over 1,800 people to gather their views on the actions within the draft CCP and increase understanding of key climate issues.

These events were also designed to target groups who are likely to be most impacted by the transition and hear from those who are often under-represented in discussions about climate change and climate mitigation, including trade unions, disability-rights groups and children and young people, among others.

Further to this the Scottish Government directly engaged with over 100 stakeholders to gain feedback on the plan, including groups such as Community Climate Action Hubs and Local Authority representatives to discuss local and regional perspectives on the draft plan. The plan has also benefited from expert input, including through the Climate Change Plan Advisory Group, covering individuals and groups with technical and scientific knowledge of climate change, representatives from business and finance, as well as those with knowledge of international law and policy related to climate change. The draft Climate Change Plan was also reviewed by the Scottish Science Advisory Council which includes membership from a wide range of scientific disciplines within Scotland's science base.

The Net Zero, Environment and Transport Committee led Parliamentary scrutiny of the draft plan, supported by evidence sessions across nine further committees. Ministers also requested the CCC's views on the draft plan as our independent statutory advisers, which were published as part of their Progress Report for Scotland in February 2026. Taken together, the actions set out in the draft plan have been the subject of significant scrutiny from a range of viewpoints ahead of finalisation, and these contributions have strengthened the CCP.

Importantly, this CCP provides further detail on the approach to delivery of the policies and proposals that sit within it, and clarifies how these will be monitored and assessed. Implementation will be underpinned by a bolstered monitoring and evaluation approach to track delivery, set out at Annex 3.

The strengthened annex sets out a range of new indicators aligned to the policy package to make sure delivery of carbon budgets remain on track. Outputs will be reviewed regularly and published annually as part of the CCP monitoring report. The approach has been designed to provide early warning on progress to allow for agile corrective action, ensuring we meet our carbon budgets. In addition to the annual Progress Report received from the CCC, this will allow scrutiny of whether our pathway to meeting our carbon budgets is being achieved, and whether Scotland's net zero transition is fair and just.

Where appropriate, sector policy packages have been updated to incorporate feedback on how they can be improved or implemented more effectively, which have fed through to whole plan assessments of costs, benefits and emissions. The feedback we have received indicates that this level of detail – more than is required in any other climate plan in the UK – has given readers a clearer view of the trade-offs inherent in policy design and strengthened transparency in our decision making. Work for the final plan has strengthened our understanding of the finances and benefits associated with the policy package – including more detail on the wider health and wellbeing impacts of our approach.

Information on the benefits of decarbonising has also been strengthened through the work of the Edinburgh Climate Change Institute, who have used their Co-Benefits Atlas model to quantify the wider benefits associated with delivery of this plan. Further contextual updates have been made across the plan where there have been updates to the available information – for example, following the publication of the UK Government Budget and Warm Homes Plan over the winter.

A new Consultation and Scrutiny Annex (Annex 4), provides further detail on the range of updates made to the plan following this feedback.

The Benefits of Climate Action

A failure to take the right action now would mean Scotland missing out on the enormous opportunities that net zero offers. Action to reduce emissions offers many different types of benefits that are set out in this section and quantified where possible. They fall under four broad categories:

Financial benefits: Direct financial benefits and cost savings as a result of the policies in this plan being implemented
Economic opportunities: Economic benefits as a result of the transition to net zero, such as the growth in green jobs or opportunities for Scottish businesses
Health impacts: Improved health outcomes due to reduced emissions and the actions taken to reduce emissions
Co-benefits: Wider benefits to Scottish society as a result of decarbonisation.

Financial Benefits

Delivering this action now is also essential to unlock significant benefits for the people of Scotland into the future. The Scottish Government and the CCC both agree that the move to net zero will provide substantial direct, financial benefits and cost savings, particularly for households who will see significant long-term savings from the transition to net zero.[5]

The CCC advises that delaying proper investment in decarbonisation will, in turn, delay the benefits, including operating cost savings, improved climate resilience, and energy security.

The direct financial benefits ('cost savings and financial benefits') of delivering all the policies in this plan is estimated at **£42.3 billion** over the period from 2026 to 2040. Table 1 breaks this down by sector and by carbon budget.

Table 1: Estimated total cost savings and financial benefits (£m) of the CCP for the Scottish economy, by sector and carbon budget (policies only)

Sector	2026-30	2031-35	2036-40	Total
Residential and Public Buildings	89	155	162	406
Transport	4,334	9,368	12,733	26,435
Agriculture	3,200	3,200	3,200	9,600
Business and Industrial Process (inc. NETs)	41	41	41	123
Forestry	633	727	741	2,100

[5] Climate Change Committee: Scotland's Carbon Budgets

Peatland	172	206	206	584
Waste	1,315	1,549	236	3,101
Energy Supply[6]	0	0	0	0
Total	**9,784**	**15,246**	**17,319**	**42,349**

Note: All costs are in 2025 prices. Totals may not sum due to rounding.

Our analysis suggests that most of the direct benefits are anticipated to go to households and businesses. Key examples for households include:

- EVs are, in many cases, cheaper to run than a petrol or diesel car, with lower maintenance and repair costs. While the upfront cost of an EV is usually higher than that of a petrol or diesel car, the Energy Saving Trust estimates that drivers can save up to £750 per year on fuel alone.[7] In addition, the used EV market has matured and now offers a range vehicles that are cheaper than petrol cars to allay affordability concerns.
- Significant additional savings can come from shifting to more sustainable modes of transport, supported by policies such as free bus travel for over 2.4 million young people and people over 60 in Scotland. In December 2025, the Child Poverty Action Group reported that free bus travel can save more than £3,000 in the lifetime of a child for families in Scotland, compared to the UK as a whole.[8]
- In addition, should the UK Government take action to lower the cost of electricity, as the Scottish Government has been calling for, then this will also make clean heat options such as heat pumps and electric heating more affordable.

Businesses are also expected to benefit financially from the actions to decarbonise. Examples include:

- As with above, the electrification of business fleets – cars, vans and HGVs – is expected to deliver significant savings through lower operating costs.
- The Deposit Return Scheme involves an initial set up cost but the long-term financial benefit is substantial, peaking at £112 million in 2028, with average annual gains of over £30 million between 2030 and 2034.

The financial benefits identified and quantified here relate specifically to the policies put forward within this CCP. Over and above that many other benefits and opportunities are already ongoing and in prospect from the broader suite of actions and activities which underpin our transition to net zero. For example, our heat in buildings programmes have already supported thousands of households to save up to £500 per year on their energy bills.

[6] Further action to decarbonise energy supply will be as a result of market change or action from the UK. These are outside of the scope of the CCP analysis.
[7] Energy Saving Trust: EV fact check: your questions answered
[8] Child Poverty Action Group: The Cost of a Child in Scotland in 2025

The benefits presented in Table 1 are set out in more detail in the Analytical Annex. They are based on forecasts to 2040 and so rely on a series of assumptions, meaning there is a degree of uncertainty and they represent best estimates. In reality, benefits are likely to change as a result of economic and technological factors.

Seizing the Economic Opportunities of Net Zero

Scotland's strengths and areas of competitive advantage position us well to seize the opportunities of the actions associated with reaching net zero. It is vital that these opportunities are captured as part of a just transition – especially the potential to create and safeguard jobs. Analysis shows that, with the right policy support, the number of low carbon energy production jobs could rise from 19,000 in 2019 to 77,000 by 2050 as the result of a just energy transition.[9]

This process is underway, and Scotland is already seeing the rewards flowing from our world leading energy transition. New data from the ONS estimates that in 2024 there were over 35,000 full time equivalent jobs in Scotland's low carbon and renewable energy economy alone. Scotland saw the largest percentage increase in turnover in the sector of all UK countries between 2015 and 2024, rising from £5.5 billion to £13.3 billion.[10]

The PwC Green Jobs Barometer also shows that a greater proportion of job vacancies in Scotland are for green jobs than elsewhere in the UK. That analysis shows that 5.6% of all job adverts in Scotland in 2024 were for jobs that have a direct positive impact on the environment, up from 4.0% in 2023. This helped Scotland once again retain first place among 12 nations and regions of the UK in the overall barometer.[11]

The Scottish Government is taking a strategic approach to ensuring that our country can secure the maximum possible economic benefit from the transition. This CCP builds upon our Green Industrial Strategy, published in 2024, which identifies five key 'opportunity areas' for Scotland, based on our existing strengths and potential for growth. These are:

- Wind,
- Carbon Capture Utilisation and Storage (CCUS),
- Professional and Financial Services,
- Hydrogen, and
- Clean energy-intensive industries (decarbonised traditional industries such as chemicals, paper, steel, and emerging industries such as data centres).

We are undertaking scoping work with members of our climate centre of expertise, ClimateXChange, which is our academic advisory panel set up to explore options for an ongoing programme of analysis and evidence development focused more specifically on the economic impacts of our CCP policies.

[9] EY: Energy Systems and Just Transition (2023)
[10] ONS: Low Carbon and Renewable Energy Economy (2026)
[11] PWC: Green Jobs Barometer (2024)

Health Impacts

Climate change and our population's health are inextricably linked. Not only are health inequalities exacerbated by the harmful effects of climate change, but the resilience and condition of our homes, villages and towns play an important role in promoting good mental and physical health. It is vital we maximise efforts to tackle the climate and nature emergencies given the close links between environment and population health.

We are committed to keeping people healthier and living longer. That is why we are focused on preventing the causes of ill health and reducing inequalities. To do this we launched our 10-year Population Health Framework last year which addresses the stubborn population health challenges and inequalities that remain in our communities. The actions set out in this CCP will not only protect people and communities from the health harms associated with the use of fossil fuels, but they align with the priorities in our Population Health Framework to create cleaner, healthier environments that will support a better quality of life, reduce pressure on our health and care services, and deliver many wider social and economic benefits.

The drivers of emissions and the drivers of poor health are often the same. These include poor quality housing, poverty, lack of physical activity, and food environments that make healthy choices hard for households. The actions in this plan can address these shared drivers, strengthening the building blocks of good health in local places.[12] Integrating consideration of health and the building blocks of health into decarbonisation policy and planning can deliver immediate and long-term health and wellbeing benefits for people from cleaner air, green spaces, warmer homes, health promoting natural and built environments, active travel, high quality public services and fair work in a thriving economy.

The examples below illustrate just some of the ways that decarbonisation policy and practice is already starting to impact on the building blocks of health, and in turn improvements to health and wellbeing.

Cleaner air

We know that cleaner air can help to prevent heart and lung disease and reduce premature deaths, delivering the greatest gains in our most vulnerable communities who are exposed to higher levels of air pollution.[13] In 2024, Scotland met all of our air quality objectives.[14] This reflects a long-term downward trend in air pollution over the last three decades. Notably, one of Scotland's biggest achievements has been the introduction of Low Emissions Zones (LEZ) in Aberdeen, Dundee, Edinburgh and Glasgow. Recent reports published by Glasgow City Council show that emissions have reduced more than expected since the LEZ came into force, allowing people to

[12] Public Health Scotland. The building blocks of health. Edinburgh: Public Health Scotland; 2023.
[13] Anderson JO, Thundiyil JG, Stolbach A. Clearing the air: a review of the effects of particulate matter air pollution on human health.
[14] CAFS2 annual progress report: CAFS2 annual progress report 2025 and data from Scottish Air Quality Database - Data

breath cleaner air.[15] A particularly positive finding comes from the Hope Street automatic monitoring station which is now recording nitrogen dioxide (NO_2) levels almost 10% below the legal objective. These early outcomes suggest the LEZ is delivering meaningful improvements to local air quality and, in turn, population health.

Active travel

Sustainable active and public transport systems support physical activity reducing the risk of heart and lung disease, diabetes and some cancers.[16] Existing levels of walking, wheeling and cycling are estimated to prevent over 4,000 serious long-term health conditions in Scotland annually and save the NHS more than £50 million each year.[17]

Warmer homes

Warmer homes reduce cold related illness. A study for area-based Home Energy Efficiency Programmes in Scotland[18] found that external wall insulation improvements were associated with gains in physical health scores. Relative standardised hospital admissions fell in these local areas where insultation improvements had been implemented, remaining lower than the district-wide standardised rate over almost a five-year period.

Health and wellbeing benefits of policy delivery cannot be assumed. Policy must be intentionally designed and delivered to support people in Scotland living longer, healthier lives and to narrow the gap in health outcomes between our most vulnerable communities and the national average. Through prevention at scale, an equity focus, community voice and whole system collaboration, this CCP will make a significant contribution to improving life expectancy, a healthy life and narrowing the health equality gap.

Co-Benefits of Climate Action

In addition to the benefits set out previously, there are further indirect co-benefits from climate action which will also support the wellbeing of people across Scotland. The Edinburgh Climate Change Institute (ECCI) has developed a methodology to estimate the value of these co-benefits, aligned with the Climate Change Committee's distributional framework[19] and the UK Government's Green Book guidance. Domestic and transport policies within this plan have been spatially distributed across Scotland according to local characteristics, including housing tenure, domestic energy efficiency ratings and baseline travel patterns. The resulting

[15] Glasgow City Council: City centre air pollution drops by a third following LEZ enforcement
[16] World Health Organisation: Cycling and walking can help reduce physical inactivity and air pollution, save lives and mitigate climate change
[17] National Centre for Social Research: Walking and Cycling Index 2023
[18] A.J. Kearns, M. Bhagat, D. Rae, A. McGonigle, E. Caldow, L. Marquis, C. Dove: Health gains from home energy efficiency measures: The missing evidence in the UK net-zero policy debate,Public Health in Practice
[19] Ramirez, C. N., Deru, J., Dowling, D., Boyle, D., Skellington, A., Fulker, J., ... & Ambler, M. (2023). The distribution of climate action co-benefits: NZCM Methodology Report.

policy impacts have then been valued in monetary terms and discounted according to UK government guidance. Further information on the methodologies is available in the UK Co-Benefits Atlas.[20,21]

The wider socio-economic impacts of the policies associated with this Plan are estimated to be worth £8.0 billion over the period 2026-2040.[22] The majority of these benefits are the result of improved public health outcomes, including increased physical activity from shifts to active travel and reductions in air pollution from switches to clean heat. Across Scotland, estimated benefits are £1,450 per capita over the 15-year period.

These wider co-benefits represent some of the effects from mitigation actions on public health, quality of life and societal outcomes. Many net zero actions generate positive local impacts, such as reduced noise pollution from electric vehicles to safer and more liveable homes.[23] These changes translate into estimated economic valuations through reduced public service costs, avoided environmental damages and positive health outcomes.

The results indicate that the wider impacts of climate action are not distributed uniformly across Scotland. The scale and make-up of these impacts depend on local contexts as well as how and where these policies are delivered. For example, benefits from avoided air pollution are concentrated in urban areas where population exposures are greater. Many benefits increase over time, particularly health-related impacts and quality of life improvements, which accumulate as deployment accelerates. The targeting of interventions in our more vulnerable households and socio-economically deprived communities can also maximise the social value of climate policies, particularly through the role of domestic retrofits in alleviating acute fuel poverty.[24]

Several caveats should be included alongside these assessments. Firstly, ECCI's analysis estimates the impacts of housing and transport-related policies but does not capture the full scale of socio-economic impacts associated with this CCP. For example, impacts on biodiversity are not included in the analysis. Secondly, the timing and location of net zero actions has been guided by the CCP, however, there are inherent uncertainties in a 15-year plan where actions are to be led across different parts of society. Thirdly, these results cover the time period of 2026 to 2040, but many of these wider impacts will continue to have effect well beyond our net zero target date of 2045, as infrastructure and building improvements remain in place. Finally, while the methodology employed to conduct this analysis is built on Green Book methods, debate and analytical approaches in the academic and policy

[20]Edinburgh Climate Change Institute: UK Co-benefits Atlas
[21] Phillips, S; Wang, J; Pister, A; Higgins-Lavery, R; Bissett, S; Wharmby, C; Field, S; Hinrichs, U; Sudmant, A; Bach, B (2025). "The UK Co-Benefits Atlas: An Interactive Visualisation Atlas to Understand the Impacts of Achieving Climate Action Targets". Published June 25, 2025.
[22] Sudmant, Andrew; Higgins-Lavery, Ruaidhri. (2026). The Co-Benefits of Scotland's Climate Change Plan (2026 - 2040)., 2026 [dataset]. University of Edinburgh. School of Geosciences. Edinburgh Climate Change Institute. https://doi.org/10.7488/ds/8087
[23] Sudmant, A., Boyle, D., Higgins-Lavery, R. *et al.* Climate policy as social policy? A comprehensive assessment of the economic impact of climate action in the UK. *J Environ Stud Sci* 15, 476–490 (2025). https://doi.org/10.1007/s13412-024-00955-9
[24] Edinburgh Climate Change Institute: Socio-Economic Impacts of Heat Networks

community are still developing around the most appropriate approaches for assessing the wider impacts of climate actions.[25]

Overall, this analysis demonstrates that the CCP has the potential to deliver significant and positive societal benefits which will greatly improve people's lives alongside producing emissions reductions.

[25] Lait, J., Foxon, T. J., McLachlan, C., & Sudmant, A. (2026). Valuing the wider benefits of net zero: Conceptual foundations of new assessment frameworks in the United Kingdom. Energy Research & Social Science, 131, 104516.

The Costs of Climate Action

Financial Costs

Scotland's Climate Change Plan is the first in the UK to set out the costs of the policies within it. This assessment shows that the net cost[26] arising from delivering all the policies in this plan is estimated at **£2.1 billion** over the period from 2026 to 2040. These are shown in Table 2, set out across the different carbon budget periods and by sector. These figures are produced by deducting the estimated cost savings and financial benefits in Table 1 from the estimated costs. This is based on a similar approach to the one used by the CCC and the Scottish Fiscal Commission in their report on the costs of climate mitigation.[27]

Table 2: Estimated total costs minus cost savings and financial benefits (£m) of the CCP for the Scottish economy, by sector and carbon budget (policies only)

Sector	2026-30	2031-35	2036-40	Total
Residential and Public Buildings	1,619	504	285	2,408
Transport	3,406	-2,173	-6,894	-5,661
Agriculture	30	30	30	90
Business and Industrial Process (inc. NETs)	486	2,304	3,113	5,902
Forestry	-151	-71	-79	-301
Peatland	100	120	120	341
Waste	-95	-403	-137	-635
Energy Supply[28]	0	0	0	0
Total	**5,395**	**311**	**-3,562**	**2,144**

Note: All costs are in 2025 prices. Totals may not sum due to rounding.

As with the financial benefits, the net costs presented in these tables are set out in more detail in the Analytical Annex. Estimates are based on forecasts to 2040 and so rely on a series of assumptions and variables over the 15-year lifetime of the plan. This means there is a degree of uncertainty and the net costs represent best estimates. In reality, costs are likely to change as a result of economic and technological factors and will require continual monitoring.

[26] These are the costs of actions outlined minus the cost savings noted above. Further detail on how these costs are calculated is provided in the Analytical Annex.
[27] The SFC's report has provided welcome context to assessing the costs of net zero within this Plan, however it is worth noting there are important differences in the underlying assumptions that make direct comparison challenging, most clearly a difference in the proposed policy pathway.
[28] Further action to decarbonise energy supply will be as a result of market change or action from the UK. These are outside of the scope of the CCP analysis.

The Cost of Inaction

The actions outlined across this plan provide substantial long-term opportunities for people and businesses across Scotland, nevertheless we are clear that delivering these will require up-front spending. In meeting these costs, while the costs of a just transition to a net zero economy are significant, the costs of global inaction will likely be even higher.

Damage and disruption from flooding, drought, wildfires, failing crops and the impact of storms all pose increasing risks to the Scottish economy as the impacts of climate change grow. A 2025 report by the Office of Budget Responsibility[29] estimates that climate damages could reach 8% of UK GDP by 2070 if the world warms by 3 degrees by the end of the century.

Scotland's changing climate also poses growing risks to households and businesses through physical damage to homes or assets, health and safety risks to employees and customers, disruption to supply chains, reduced access to finance or insurance coverage and increased risks to employee health and safety.

As such, action on climate mitigation now is essential – not just to prevent the worst impacts of climate change, but also to ensure Scotland can take advantage of the opportunities of the transition. We are committed to ensuring a fair distribution of the costs of these actions, in fulfilment of its just transition responsibilities.

The Role of Private Investment

It is our priority to minimise the cost to the public sector by delivering at a pace and a scale that maximises and incentivises third-party investment in critical mitigation measures.

We also recognise the investment[30] and funding barriers associated with this transition: public sector spending alone will not be sufficient to meet these costs, but there is economic opportunity in climate action related activities. The public and private sectors must work together if we are to achieve our climate change ambitions. This investment will also drive economic activity, including creating jobs and creating new markets in Scotland as the infrastructure is developed and other actions are implemented.

This CCP aims to create the conditions for private sector and third party investment by giving clear policy direction and signals of where public money will be invested to grow the key markets required to meet our decarbonisation objectives and transition our economy. The Scottish Government will continue to explore a more integrated approach to policy design and investment planning to ensure that public sector funds are used to unlock, rather than replace, private capital and investment.

[29]Office for Budget Responsibility: Net-zero is much cheaper than thought for UK – and unchecked global warming far more costly - Carbon Brief

[30] Note: investment in this context means capital spending.

The Scottish National Investment Bank (SNIB) is a development investment bank, established and funded by Scottish Ministers on behalf of the people of Scotland. SNIB plays a supporting role in attracting and unlocking investment on the transition to net zero. From its inception to the end of 2024, SNIB committed almost £400 million to their net zero mission, which has unlocked a further £1 billion of third-party capital to support businesses and projects contributing to the shift towards a net zero economy.

In addition, we have developed a national project pipeline which is tracking private capital investment opportunities across key sectors, including net zero related activities, and we are actively utilising the new InvestScotland portal, launched in November 2025, which showcases investment ready opportunities in Scotland to global capital investors. The portal is a single digital entry point into Scotland for global investors featuring opportunities including renewables and enabling infrastructure, aligned with Scotland's Green Industrial Strategy.

Further opportunities for private sector investment to drive the net zero transition continue to develop. There are already examples of the public and private sectors working together to deliver our emissions reduction ambitions. The case studies in this section illustrate the various ways this is being achieved.

For example, with the policy and regulatory reforms expected over the next Parliament, heat networks could become a more attractive opportunity for investors. Scottish Government funding continues to support the development of the clean heat transition.

Case Study: Low Carbon Infrastructure Transition Programme

The Scottish Government's Low Carbon Infrastructure Transition Programme provided £7.4 million in grant funding to Midlothian Council as part of a joint venture between Midlothian Council and Vattenfall.

The project installed a low carbon district heating network at the new emerging town of Shawfair which uses heat from the Millerhill Energy from Waste plant. The network has the potential to supply heat to 3,000 new build homes, education and retail properties in the area. This initial phase of the heat network, which saw first heat on in June 2025, will expand to serve more customers across Shawfair and Craighall Village.

The network is capable of further expansion into the wider Midlothian, East Lothian and Edinburgh areas. Scottish Enterprise estimates that the grant funding for the Shawfair heat network in Midlothian resulted in £58.6 million of Gross Value Added (GVA), which is £8 GVA per £1 of government grant.

Scotland has also run the world's largest commercial floating offshore wind leasing round in ScotWind. Developer supply chain commitments could see an average spend of £1.5 billion in Scotland across each of the ScotWind offshore wind projects. Scottish Government strategic investment in the ports, manufacturing and fabrication facilities critical to realising our offshore wind ambitions is catalysing significant private and wider investment in ports and supply chain.

Case Study: ScotWind

Investment in Scotland's offshore wind supply chain and ports is significant and growing. To date, we have unlocked almost £900 million of investment in critical enabling infrastructure and supply chain facilities. The Scottish Government's investment of almost £150 million is crowding in a further £70 million from UK public finance institutions and leveraging up to £670 million in private investment into projects with the potential to support up to 5,000 jobs. Investment has supported ports and supply chain projects right across Scotland, including the ports of Ardersier, Kishorn, Nigg, Lerwick, Scapa, Montrose and Stornoway, as well as Subsea Micropiles and Sumitomo's £350 million subsea cable manufacturing plant under construction at the Port of Nigg, which will help support around 330 jobs over 10 years and is already stimulating wider economic activity. SMEs including THREE60 Energy and QHSE Aberdeen are already engaged in supporting the development, demonstrating how targeted public investment in a strategic anchor project can generate broader supply chain benefits and long-term economic value.

Significant investments are already being seen in public electric vehicle charging infrastructure in Scotland. Since 2011 the Scottish Government has provided over £65 million to support the development of public EV charging infrastructure across Scotland. As a direct result of this funding and increasing private sector investment Scotland now has over 7,400 public charge points, with the capacity to charge over 12,000 electric vehicles at any one time. This is more rapid and ultra-rapid EV chargers than any other part of the UK except the South East of England.

Case Study: EV charging infrastructure

The Scottish Government has introduced a 100% non-domestic rates relief for public electric vehicle charging sites for ten years from April 2026, improving commercial viability and supporting continued private sector investment in Scotland's public charging network. Private investment is already significant, with the Scottish Futures Trust estimating £25-35 million invested in 2023, £40-55 million in 2024, and £50-75 million in 2025, enabling faster deployment of high-power charging infrastructure with reduced reliance on ongoing public subsidy. This approach is already delivering in practice, demonstrating how private investment is supporting network expansion, consumer confidence, and delivery of transport decarbonisation objectives.

E.ON is continuing to invest in Scotland, working in partnership with government, local authorities and communities to expand low-carbon energy and electric vehicle charging infrastructure. Scotland's clear policy direction and ambition for net zero give E.ON the confidence to commit to long-term investment, helping to build a reliable, accessible and future-proof charging network that supports people and businesses across the country. By combining E.ON's expertise in energy and infrastructure with Scotland's leadership on climate policy, we are accelerating the switch to cleaner transport and helping make Scotland's net zero ambitions a reality.

The Peatland Code and Woodland Carbon Code have successfully leveraged private investment into nature restoration alongside existing public support; developing a responsible, values-driven, high-integrity natural capital market in

Scotland that is already supporting our response to the twin crises of climate change and biodiversity loss. Through the Woodland Carbon Code, there has been an estimated £26 million of private investment into woodland creation over the last five years. Although UK-wide, the majority of Woodland Carbon Code verified and validated projects continue to be in Scotland.

Case Study: Woodland Carbon Code – Ardachuple

Ardachuple is a 69 hectare project in Argyll and Bute in the Kyes of Bute National Scenic Area. It is planted with a mix of productive and native species to store carbon, support wildlife and provide timber income.

Private finance was essential to making the project viable. After planting, the project sold 15,000 Pending Issuance Units to a low-carbon energy company, helping to cover the cost of buying the land and support ongoing management.

In future, harvesting and timber processing will also support local contractors, transport companies and an Argyll based sawmill. Recent research indicates this project could support up to eight full-time equivalent jobs in the planting and establishment phase, as well as creating additional employment through supply chain activity and specialist services such as ecological monitoring.

Delivering a Just Transition

We are determined to ensure that Scotland makes the transition in a way that is just, delivering the benefits of net zero to people across our country. As set out above, those benefits are significant– for example, there is an opportunity to redesign systems like energy and transport in a way that supports households and communities, ensures greater energy security and improves air quality. There is also a huge investment and innovation opportunity to design these new systems and capitalise on Scotland's world-class strengths in green services such as finance and engineering. The changes to our infrastructure and local places give us a chance to enhance people's health and wellbeing, by improving our natural and built environments, supporting access to vital services and green space.

However, as Scotland transitions to net zero, we are also determined to avoid repeating the mistakes of previous economic transitions – the rapid, unplanned change that our former coal mining communities still bear the scars of. As Scotland's Just Transition Commission have emphasised, there is no path to net zero through deindustrialisation. We want, therefore, to ensure the necessary changes are managed in a way that supports workers and communities.

This CCP reflects that commitment. It is the first Scottish CCP to be underpinned by statutory just transition principles. It sets out the wider impacts of our policies across different sectors, and our actions to ensure a just transition for people and communities, workers and employers.

It also recognises that some of the transition's impacts will have greater implications for particular regions of Scotland. Accordingly, it sets out the work we are doing with local government, regional partners and communities to ensure that any negative impacts are addressed, and that new opportunities are seized. This includes our efforts to support the places where the transition presents particularly significant or concentrated impacts, such as the North East of Scotland, Grangemouth and Mossmorran.

In addition, this CCP reflects the particular implications of the transition for rural and island communities. The sector annexes provide more detail on how we are responding to the rural and island implications of our policies.

Crucially, this is also the first CCP to include just transition indicators as part of its monitoring and evaluation framework. These social, environmental and economic indicators will allow us to track progress towards a just transition.

Overall, the CCP reflects our determination to manage the process of change in our economy – protecting people, communities and places from potential risks – while actively seizing the opportunities of the transition in a way that is fair. The Scottish Government's approach will continue to be guided by the advice of the Just Transition Commission, including its final report for this parliamentary term. We have committed to renewing the Commission with a refreshed remit to support delivery. Further detail on our just transition approach is set out in Annex 1A, and outlined for each sector in their annexes.

Implementing Climate Action

The consultation on the draft plan highlighted the importance of setting out detail on how implementation of actions will be undertaken, and how delivery will be tracked. As a composite plan, consisting of bundles of policy action across different sectors, geographies and delivery bodies, delivery is complex, and we need to tailor oversight of implementation.

Delivery does not just lie with the Scottish Government or, indeed, the wider public sector alone. We have a critical role in making the transition envisaged here as seamless as possible and to make this transformation a reality and realise the benefits that come with it. All parts of Scottish society will have a role – from businesses in different sectors to communities and individual households.

Our role will be maintaining the pace of delivery. Implementation of sector-based actions will be through the delivery mechanisms already in place for those actions. Our oversight of progress will build on an existing foundation of strong delivery, including the Scottish Government's overarching Global Climate Emergency Programme Board and supporting governance structure. This approach was considered in detail by Audit Scotland in its 2023 report, who outlined that organisation to support delivery of climate change goals had "improved" since the declaration of a climate emergency in 2019.[31] Scottish Government action is across all portfolios. The approach has supported some significant achievements in climate action, not least the rollout of public electric vehicle (EV) chargers now totalling over 12,000, enabled by significant private sector investment.

That said, given the increasing pace and complexity of climate action set out in the plan, these arrangements will evolve over the 15-year lifetime of this document. This will ensure that delivery on climate mitigation complements and supports the delivery of Scotland's just transition and adaptation ambitions, alongside action to support environmental and biodiversity priorities.

As part of reviewing the governance structure for climate delivery, we will ensure the approach supports the principles of place-based delivery, and that we respond to real-time evidence of progress. The aim of these changes is to ensure flexibility in the delivery of national outcomes, both locally and across the programme, should there be updated evidence.

Place-based Delivery

The success of this plan rests on working with individual communities and businesses – both in terms of demonstrating and realising the benefits of climate action as well as ensuring that local delivery is embedded in the plan's implementation. We will do this by co-developing our delivery with key partners as appropriate, working with Local Authorities through the Climate Delivery Framework and with the support of the Scottish Climate Intelligence Service and the Sustainable Scotland Network, to better plan the respective and joint contributions of local government. We will continue to work through the network of Climate Action Hubs to

[31] Audit Scotland: How the Scottish Government is set up to deliver climate change goals. P.2

better understand the challenges and opportunities of climate action for different local communities.

We will also continue to engage and work closely with businesses, particularly small business, to understand any potential impacts they may face in whilst implementing the actions set out in this plan and design workable approaches to meeting desired outcomes.

To drive accountability in delivering the actions set out in this plan, we have broadened the policy list in Annex 3 to outline when the policies and proposals are expected to be delivered, when they will begin contributing to emissions reduction and, crucially, who is responsible for delivery. These 'accountability tables' help clarify roles and responsibilities, while providing detail on implementation timing to deliver emissions reduction within this plan. Each sector chapter also contains a delivery routemap which outlines the key actions to be taken up until 2040 to implement the policy package. These graphics provide detail on the proposed timing of key interventions further to the policy detail provided elsewhere within the chapters. Taken together, sectoral detail in this plan provides greater information on how and when policies will be implemented.

We will supplement this approach through collaboration with partners on developing delivery planning across each sector. This will include working with partners on more detail on deliverables and milestones, benefits realisation, consideration of behaviour change required within society, plans for public engagement and awareness raising, delivery responsibilities, key risks and interdependencies, and more detail on monitoring and oversight arrangements. The exact form and pacing of the more detailed delivery plans will be tailored to the nature and needs of different sectors.

Sectoral delivery of the CCP will be underpinned by the principle of place-based delivery. This approach understands that implementation of national outcomes and goals in local areas should ensure that the plans work "with local communities, to improve the lives of people, support inclusive and sustainable economic growth and create more successful places",[32] and is in line with the principles set out in National Planning Framework 4 (NPF4).

For climate action this will mean reflecting a people-centred approach to policy and delivery, which considers the local impacts of the transition to net zero. In doing so, the policies will be supported by engagement, community action and behavioural insights delivered in alignment with the Climate Change Public Engagement Strategy (PES). Co-development of policy implementation will also be undertaken with key delivery partners wherever possible, with a view to have a stronger, place-based dimension to delivery.

Monitoring Delivery

The CCP is underpinned by 159 policies and proposals, within 7 sectors of the economy, and spans a 15-year timeframe. The Scottish Government recognises the complexity of the delivery challenge over this period, not least due to a number of

[32] Scottish Government: Place Principle Introduction

unknowns – particularly those outwith our control such as technological advance and market development, private sector investment and wider uncertainties at all levels of government including, given the constraints of devolution and the amount of key levers that are reserved to the UK Government, future UK Government action. In order to provide a robust understanding of delivery progress, this plan sets out a new, bolstered, monitoring and evaluation section (Annex 3) with key indicators and monitoring of policy action across all sectors to track delivery. This will be added to and augmented as required over the lifetime of the plan.

To support this, we will also work with business to:

- promote sustainability to be embedded throughout supply chains,
- understand the climate-related impacts and potential costs they may face in the short-term,
- understand and navigate the risks and costs for business, including where those may impact consumer prices, business competitiveness or investment, and
- understand, support and promote the benefits for business innovation, business resilience, attractiveness to customers, and future investment opportunities.

We will maintain annual progress reporting, while the Climate Change Plan Advisory Group will continue to observe progress and provide critical advice on the plan's actions. Annual progress reports from the CCC will continue to provide an assessment of whether Scotland remains on track to meet our carbon budgets and net zero target.

This augmented approach will provide early warning indications of progress across all key outputs, supporting contemporaneous evaluation of whether progress is on track compared to waiting for official statistics on Greenhouse Gas Emissions outturns, which are typically published 18 months after the end of the year they refer to. For example, the annual monitoring will provide progress on indicators such as the proportion of new car registrations which are EV, significantly in advance of the emissions impact being reported.

This will allow us to be agile by reacting more quickly to any potential delivery challenges, and to make assessments of where further action is needed to correct any shortfall (either within a sector, or across the whole CCP). Alongside this, we will consistently review UK Government action or inaction in reserved areas and wider market forces and assess whether action in the plan should be accelerated or reprioritised to ensure carbon budgets are met.

In this way, delivery of the plan will be more flexible and reactive to the pace and complexity of climate change action. These arrangements will evolve where necessary to ensure they remain appropriate for implementing the action set out in this document. Overall, the CCP will adapt to the changing environment and evolve iteratively to meet Scotland's carbon budgets.

Delivering under Devolution

The Scottish and UK Governments' ambitions to tackle climate change and biodiversity loss are highly interdependent: many of the critical levers required to deliver emissions reduction that will take us to net zero by 2045 in Scotland are held at the UK level. Meanwhile, delivering UK-wide climate targets by 2050 is also reliant on Scotland achieving our net zero aim five years earlier. Scotland's vast natural resources, from our renewable energy potential to our extensive area of peatland and forestry, are critical to climate goals for the whole of the UK.

The CCC, in their advice to the UK Government on the level of the UK 7th Carbon Budget (2038 to 2042), highlighted that over "10% of the UK-wide emissions reduction required to meet the recommended 7th Carbon Budget will come in devolved or partially devolved policy areas within the devolved nations".[33] Moreover, the CCC emphasises the necessity for shared delivery and collaboration between national governments as between 30-60% of the emissions reduction required in Scotland, Wales and Northern Ireland will be in areas of policy that are mostly reserved.

As such, action from the UK Government in key areas of reserved policy will be crucial to achieving Scotland's climate ambitions, including (but not exclusively):

- the rebalancing of prices in the electricity market to make electricity prices more affordable,
- incentivisation for renewable electricity generators to provide private wire over constraining generation,
- partial decarbonisation of the gas grid,
- a comprehensive four nations approach to vehicle and road taxation,
- appropriate, long term, specific financial support for land-based measures including tree-planting and peatland restoration, reflecting the larger share of these resources in Scotland,
- fair funding distribution for agriculture, and
- further certainty on critical investment decisions, including a full funding package and timeline for the Acorn Transport and Storage Project.

However, this plan only assumes action from the UK Government where they have presented a clear policy to deliver this action. Where this is the case, the projected emissions reductions are included in the analytical baseline. However, in cases where there is no clear policy for UK Government delivery, this CCP cannot assume action as part of the baseline or delivery routemap. We continue to call on the UK Government to accelerate efforts on climate action, including in the areas outlined above, as this will create further options for climate delivery and, in the case of reduced electricity prices, lower costs for people and businesses.

Were the UK Government to take further action on this, or other areas of climate delivery over the lifetime of this plan, delivery of climate mitigation action could be amended or accelerated to account for the change in circumstances. To this end,

[33] Climate Change Committee**:** The Seventh Carbon Budget.

this plan sets out our key requests of the UK Government in each sectoral annex, highlighting the need for further collaboration, action and ambition, in line with CCC recommendations.

Climate and Biodiversity Loss

In Scotland, and around the world, we are facing twin crises of climate change and biodiversity loss. There is abundant evidence that these crises are linked and mutually reinforcing. Climate change, caused by greenhouse gases arising from human activity, is a leading driver of global biodiversity loss.

Biodiversity loss, in turn, reduces the capacity of our natural environment to absorb greenhouse gases, exacerbating the climate crisis. This is because healthy ocean and land ecosystems play a fundamental role in sequestering carbon, as well as helping us adapt to the 'locked in' effects of climate change.

It is not possible to successfully address these crises by prioritising one over another: they must be tackled together. Our efforts to reduce emissions and reach net zero must be supported and reinforced by actions designed to protect and restore nature. This means focusing on opportunities to deliver joint nature and climate benefits, including nature-based solutions. It also means carefully managing potential tensions that can arise between net zero interventions and biodiversity, to ensure that our actions for climate and nature are mutually supportive and do not work against each other.

Our economy is 'embedded' in the natural environment, meaning that it is reliant on the resources and services nature provides and its capacity to absorb our wastes, including greenhouse gases and pollution. In Scotland, industries directly reliant on natural capital support £40 billion of economic output and more than 260,000 jobs.[34] Our economy is also dependent on global environmental health, given the integrated nature of supply chains and the wider geopolitical volatility that environmental degradation can lead to.

Scotland's Strategic Framework for Biodiversity sets out our response to tackling the nature emergency in Scotland. It includes:

- The 2024 Biodiversity Strategy, which describes a strategic vision and outcomes for restoring and regenerating Scotland's biodiversity. The strategy sets targets for halting biodiversity loss by 2030 and restoring and regenerating Scotland's biodiversity by 2045,
- A series of rolling Delivery Plans, to be reviewed every six years, with cross-sectoral actions for delivering these outcomes, and
- Statutory nature restoration targets, to be set under the Natural Environment Bill, which will drive action and increase accountability for achieving the vision and outcomes.

Complementing this, the Environment Strategy also sets out our approach for improving our impact of Scotland's consumption and production on the natural environment in other countries around the world.

[34] Scottish Government: ***Key Insights from Scotland's Natural Capital - Making the Case for Nature: insights from Scotland's Natural Capital analyses***

Adaptation: Delivering a Climate-Resilient Future

Past emissions, together with today's still-rising global emissions, mean climate disruption is already being felt here in Scotland and will intensify in the coming decades. To return to a stable climate we must achieve net zero emissions globally, and Scotland must continue to play its part. But this means that alongside our mitigation efforts, climate adaptation is essential so Scottish communities, public services, businesses and our natural environment are resilient in the face of a changing climate.

Climate adaptation is a vital investment in our future, as the costs of taking preventative action now are significantly lower than trying to recover from climate-related impacts later, especially those caused by severe weather events affecting communities.

The Scottish Government is already implementing its five-year Scottish National Adaptation Plan (SNAP3) that runs from 2024 to 2029. SNAP3 is built around five strategic long-term outcomes, which reflect the overarching goals for a climate-resilient Scotland:

1. Connecting our natural environment to increase resilience,
2. Preparing our communities to be more resilient to climate impacts,
3. Supporting our economy, businesses and industry to be responsive to both the risks and opportunities of a changing climate,
4. Delivering climate resilient public services and infrastructure, and
5. Ensuring Scotland is taking action at the international level on climate adaptation.

To deliver these outcomes, SNAP3 sets out 23 delivery objectives for the next five years, each linked to specific areas of policy and practice – ranging from infrastructure and public health to biodiversity and land use. Across Scotland, green and nature rich spaces are being expanded to absorb stormwater, provide cooling during hot weather and create enjoyable places for people throughout the year. We are now tracking coastal vulnerability to help target action where rising seas and erosion pressures are most acute. Severe weather and flood alerts are being made available on all phones, while homes and businesses are being supported to prepare for greater climate instability.

Work is progressing to set up a National Flood Advisory Service to help manage and reduce flood impacts across Scotland. Simple steps are being promoted to reduce the risk of wildfires in spring and summer and encourage year round water efficiency. Community resilience is being strengthened by encouraging people to look out for vulnerable friends, neighbours and family members during storms, floods and heatwaves. Councils are being supported to work with each other and public bodies to identify and deliver priority climate resilience projects that cut across boundaries at the regional level.

Each SNAP3 objective is assigned to lead Scottish Government Directorates or public bodies and they are supported by 38 indicators that form the basis of a new monitoring and evaluation framework, allowing progress to be tracked annually.

SNAP3 emphasizes collaboration across sectors, and integrates place-based fairness and inclusion, ensuring that adaptation efforts consider social justice and the needs of vulnerable populations.

Many SNAP3 policies deliver co-benefits for adaptation and emissions reduction. For example, restoring degraded peatlands not only improves water retention and reduces flood risk for communities, agriculture and other land owners, but also it prevents the release of stored carbon. In the marine environment, resilient, nature-positive coastal habitats do not just improve coastal infrastructure and communities from storms or rising sea level, but can also act as powerful carbon sinks.

Similarly, woodland creation can help stabilise soils, reducing risks of floods or landslides, or cooling urban areas, while also sequestering carbon and supporting biodiversity. Retrofitting buildings to improve energy efficiency is another example of a dual-benefit policy: it reduces emissions from heating and cooling while also providing an opportunity to build climate resilience in our buildings, and protect vulnerable populations from extreme weather like storms, floods or heatwaves. Finally, the transition to a decarbonised energy grid will require significant investment in infrastructure to ensure resilience to existing and future climate impacts.

The Scottish Government recognises these dual benefits across climate mitigation and adaptation, and this is reflected in the design, delivery and monitoring of the Scottish National Adaptation Plan and this CCP.

Consumption and Lifestyle

The CCP focuses primarily on reduction of our territorial emissions (i.e. emissions 'produced' within our territory or economic sphere); however, in order to make our contribution to limiting global warming, we must also address the emissions associated with the goods and services we consume, regardless of where they are produced.

It is vital that Scotland, as a global climate leader, does what it can to limit the emissions impact of the choices made in Scotland, both at home and abroad. The most recent publication of Scotland's Carbon Footprint, for 2021, was released in April 2025: it showed that since 1998, Scotland's carbon footprint has decreased by 19.9% from 73.9 MtCO2e in 1998 to 59.2 MtCO2e in 2021.

Environmental policy is devolved to Scotland, and we are taking action on policy measures that lie within devolved competence. But we recognise that certain powers relating to the circular economy are reserved to the UK Government, and that the production of our products, services and materials involve supply chains that go beyond Scotland, spanning the UK, European Union and the rest of the world.

Building on this, the Circular Economy and Waste Route Map[35] established the Scottish Government's commitment to develop and publish a Product Stewardship plan. This will set out the actions we propose to take on priority products that have significant potential to reduce carbon and support a more circular economy. See the Waste Sectoral annex for more information.

We continue working to improve public understanding about the sources of emissions through our annual, nationwide campaign, 'Let's Do Net Zero'. The campaign runs across multiple media platforms, and reaches millions across Scotland. The campaign communicates some of the knowledge and motivation people need to effectively change how they consume goods and services.[36]

[35] Scottish Government: Scotland's Circular Economy and Waste Route Map, 2024

[36] Results from the 2024/2025 campaign suggest that messaging has had a positive impact on the target audience's commitment to taking climate action. Among those who recognised the campaign, 78% said they understood the actions needed to address climate change and 76% felt more motivated to reduce their emissions after seeing the advertising. In contrast, only 49% of non-recognisers reported feeling a similar level of motivation.

Working Internationally

The Scottish Government is committed to working with and supporting our international partners to help secure a global transition to a net zero and resilient future in a way that is fair and just for all. We are committed to being a bridge builder on climate justice internationally: including by utilising our convening and influencing position to amplify voices of the Global South and addressing the unequal impacts of climate change on marginalised groups, especially young people, women and girls, and people with disabilities.

The Scottish Government was among the first to put climate justice at the heart of its international climate action, and to take action to address loss and damage. Our approach to climate justice aims to tackle existing inequalities such as wealth disparity and discrimination based upon gender, age, disability or indigenous status, recognising that these inequalities are exacerbated by the climate crisis.

We launched the Climate Justice Fund (CJF) in 2012. The CJF takes a people-centred approach by focusing on communities most affected by climate change. In ensuring the views and needs of those typically marginalised in such communities are at the centre of interventions, we are helping to shape a model of climate action that is just, inclusive and grounded in human rights.

Over the next year, we will provide £7.5 million of funding towards climate justice grants in our international development partner countries of Malawi, Zambia and Rwanda. Building on our existing programmes, this new round of funding will deliver tangible support to communities on the frontlines of the climate crisis, strengthening their capacity to adapt and respond to escalating climate impacts.

We recognise that global challenges demand global solutions, and that Scotland has an important role to play in accelerating climate action internationally—particularly among states, regions and devolved governments. Through our leadership roles of the Regions4 and the Under2 Coalition we are committed to strengthening international cooperation and supporting capacity-building efforts. Scotland's transition to date has generated both successes and lessons, and we are committed to sharing these openly while learning from the experience of others. We continue to prioritise peer-to-peer exchange and practical projects that equip governments with the knowledge, tools and resources needed for effective transitions to net zero and climate resilience. Central to this is ensuring that these initiatives remain responsive to the needs and priorities of governments from the Global South.

Renewable energy is a priority area for our African partner countries and since 2022, we have also partnered with the University of Strathclyde on the Scottish Global Renewables Centre (GRC) to facilitate knowledge exchange between our international development partner countries and the Scottish renewables sector.

Given the crucial role that devolved governments play in tackling climate change, we are also working to enhance their visibility and influence within multilateral climate discussions, ensuring that voices like Scotland's—and those of our partners—help shape global progress.

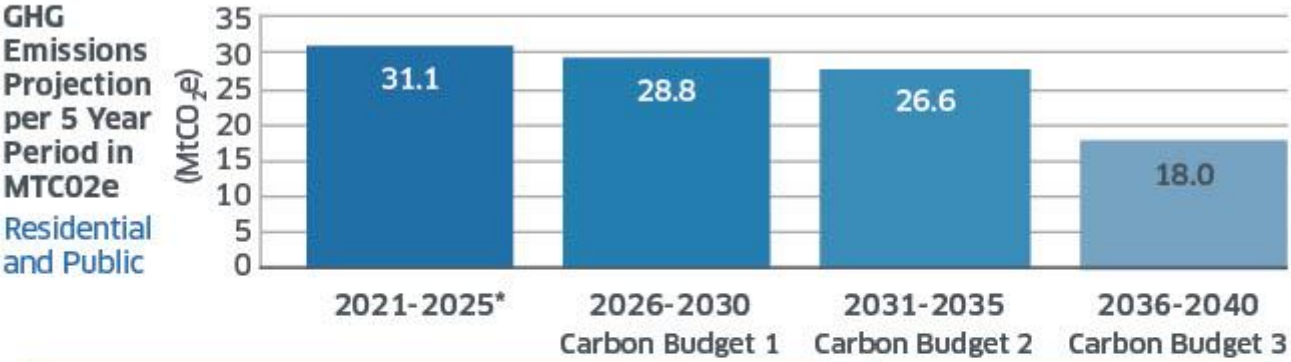
Scotland is committed to realising the UN Sustainable Development Goals, both within our own communities and in the wider world. The National Performance Framework (NPF) is designed to localise the SDGs in Scotland's specific political environment. Each NPF outcome has been mapped to an SDG goal where possible – further detail on the specific goals is contained in Annex 1C.

Sectoral Contributions

Below, this section provides a summary of some of the key policies for each sector to meet our carbon budgets. It outlines the emissions pathway for each sector covered by the plan, some of the key actions which will be taken to achieve it and the economic opportunities and benefits this action will support.

Further detail for each sector is set out in the Sectoral Annexes and the Monitoring and Analytical Annex.

Buildings (Residential and Public)



Jobs: A study in **2024** identified **470** companies with **8,300** direct employees in the Scottish Clean Heat Sector, across activities including professional and consultancy services, manufacturers and suppliers[1].

Economic opportunities and co-benefits:

Over **£1.3 billion worth of co-benefits** between 2026-2040, including improved health outcomes through warmer homes, reduced dampness and improved air quality within buildings.

Total quantified benefits of **over £400m** as a result of the CCP package of measures.

Improved public health and wellbeing from moving to clean heating systems, including improved air quality. Warmer, less damp homes can lead to improved health outcomes and quality of life. Targeted energy efficiency improvements will lower energy demand and bills, helping to lift households out of fuel poverty.

The Green Heat Finance Taskforce identified direct **economic benefits** from clean heat in terms of job creation and GVA which is distributed locally across Scotland. The Taskforce also cited that improved population health could boost productivity by reducing sick absences and pressure on healthcare systems.

Growth in clean heating sectors will **drive demand for skilled workers**, and presents **opportunities for upskilling** and reskilling the current workforce, supporting a just transition for workers.

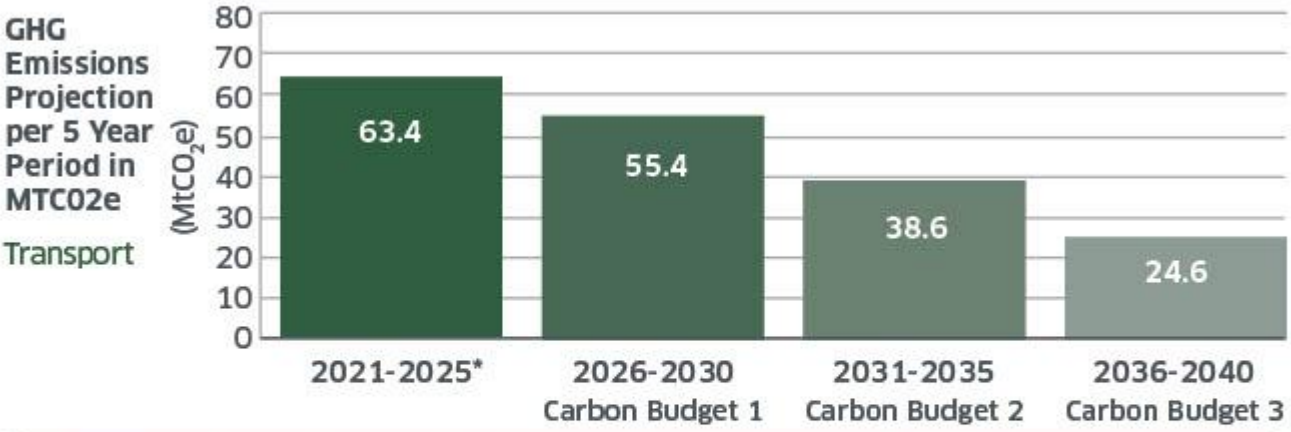
Key policy drivers:

1. **A target for decarbonising heating systems by 2045:** We will also publish a Heat in Buildings Strategy and Delivery Plan.
2. **Financial support for energy efficiency:** To enable progress towards our decarbonisation goal while reducing fuel poverty, by providing advice and financial support for energy efficiency.
3. **Heat networks:** We are developing plans to boost heat networks by requiring certain properties to change from fossil fuel heating systems when a heat network is available.
4. **Heat in Buildings Programme:** We will continue to deliver a programme of support schemes and advice services which are designed to support a wide range of groups to decarbonise heat in our buildings.

* Figure provided for comparative purposes. Figure is estimated due to emissions stats for 2024 and 2025 being unreleased at date of publication.

1. Source: https://www.scottish-enterprise.com/insights-and-events/research-evaluation-and-insight/2024/economic-value-of-clean-heat-in-scotland

Transport (including Aviation and Shipping)



Total quantified benefits in excess of **£26bn** (including over **£15bn** saving from moving to EVs).

Economic opportunities and co-benefits:

Significant local **air quality and noise benefits** from transition to EVs.

Over **£6.6 billion worth of co-benefits** between 2026-2040, including improved health outcomes through increased levels of exercise and reductions in noise pollution, as well as reduced road congestion and improved road safety.

Operational **cost savings for households and businesses** as EVs are typically cheaper to run and maintain. There could be operating and maintenance savings of **over £15bn over 2026-2040** from the transition to EV cars and vans.

Reduced congestion and better access to local economies.

Financial benefits for households through offers of **free and reduced fare travel**, freeing up household resources for other essential spending.

In December 2025, the Child Poverty Action Group reported that free bus travel can **save more than £3,000 in the lifetime of a child** for families in Scotland, compared to the UK as a whole.

Key policy drivers:

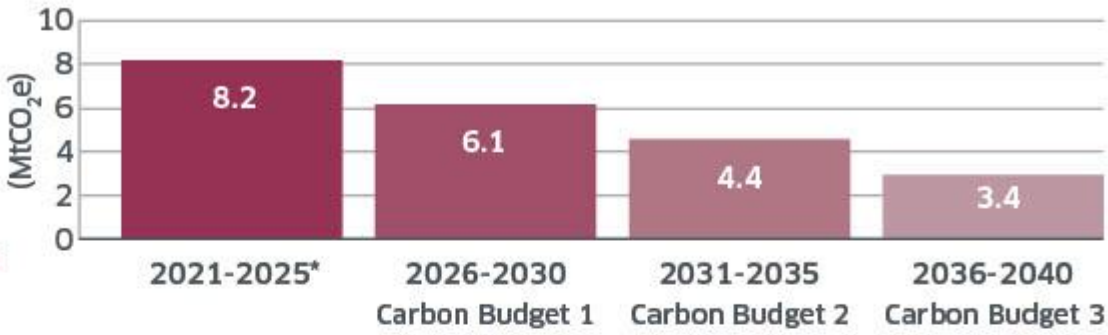
1. **Vehicle Emissions Trading Scheme & ZEV Mandate:** legislation and sales targets to encourage sales of lower emission and zero-emission cars & vans.
2. **Policies to reduce car use,** such as free bus travel, investment in public and active transport, and local schemes.
3. **Consumer incentives to encourage EV uptake by households,** sole traders and micro businesses to make the transition to EVs.
4. **Early investment in HGV infrastructure and vehicle replacement,** to support the private sector to transition to Zero-Emission HGVs.
5. **Sustainable Aviation Fuel (SAF) & Project Willow:** The Scottish Government is considering options for increasing SAF production and use in Scotland. SAF is one of the key technologies available to support the decarbonisation of the aviation sector.

* Figure provided for comparative purposes. Figure is estimated due to emissions stats for 2024 and 2025 being unreleased at date of publication.

Waste Management

GHG Emissions Projection per 5 Year Period in MTC02e

Waste Management



Jobs: 12,000 employees work directly within the resources and waste sector in Scotland.

56,000 jobs attributable to circular economy activities in Scotland in 2021.

Total quantified benefits of **£3.1 billion** as a result of the Deposit Return Scheme and packaging extended producer responsibility.

Economic opportunities and co-benefits:

Building a circular economy is expected to open up **new market opportunities, improve productivity, and reduce costs** for households and businesses through cutting waste and more efficient resource use.

Reductions in waste and consumption of resources, alongside more effective and efficient waste management processes, will help deliver **greater economic resilience for Scotland**, for example through more stable supply chains and helping ensure access to the materials needed for the shift to net zero.

Our products will be designed to **last longer** and can be **more easily repaired**, and the reuse of materials and products will be the norm.

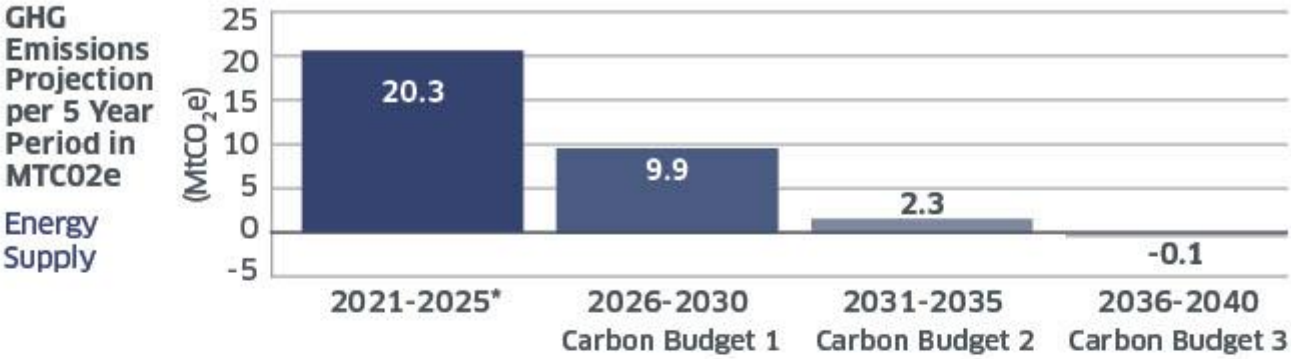
The shift to sustainable resource use will also see **less litter** on our streets and in our local environment, which will help to **improve and strengthen communities**, and could lead to **long-term public health benefits**.

Key policy drivers:

1. **Measures to reduce landfill emissions further,** including the ban on biodegradable municipal waste going to landfill, maximising landfill gas capture opportunities and reviewing and targeting materials currently landfilled to identify and drive alternative management routes.
2. **Measures to reduce waste and ensure producers take greater responsibility for the environmental impact of their products,** including action on textiles, delivering the Deposit Return Scheme for single-use drinks containers and reforms to extended producer responsibility schemes (e.g. packaging and batteries).
3. **Actions to reduce waste,** including supporting households and businesses to cut food waste, and helping make reuse and repair the norm.
4. **Actions to modernise recycling,** including a new co-designed statutory Code of Practice for household waste and recycling services, and statutory local recycling and reuse performance targets.

* Figure provided for comparative purposes. Figure is estimated due to emissions stats for 2024 and 2025 being unreleased at date of publication.

Energy Supply



Jobs: The Fraser of Allander Institute (FAI) estimates that the renewable energy industry supported more than **47,000 full time equivalent jobs** across the Scottish economy in 2022.[1]

Economic opportunities and co-benefits:

The transition from fossil fuels to renewables could lead to **decreased bills for consumers**, reducing fuel poverty in Scotland.

Renewable and low carbon energy will provide the foundation of our future energy system, offering Scotland a huge opportunity for economic growth that will **support workers to access jobs** in these emerging growth areas and enable businesses and communities across these supply chains to benefit.

The upgrading of island interconnectors is likely to **create jobs in local communities**, both directly and through the supply chain.

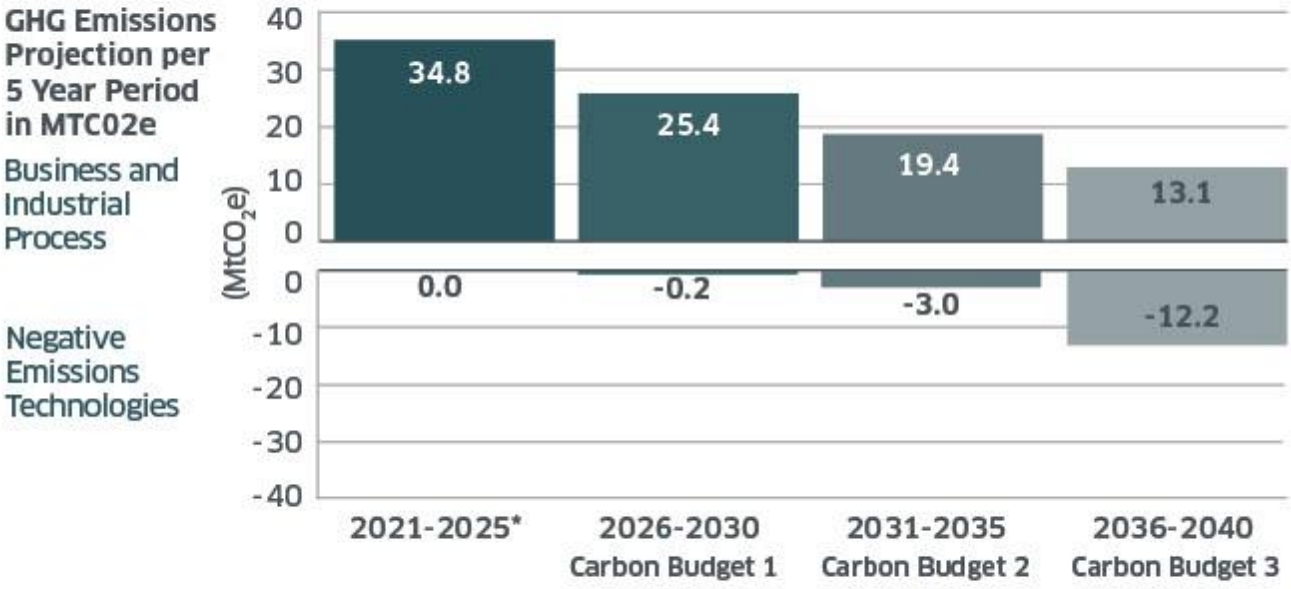
Key policy drivers:

1. **Support the inclusion of energy from waste in the UK Emissions Trading Scheme (ETS).**
2. **Work with SSEN to reduce reliance on island diesel power stations** through supporting establishment of new connections between islands and mainland; and explore the use of alternative, non-fossil-fuel based solutions to diesel for back-up supply.
3. **Continue to work constructively with the UK Government** to ensure the Acorn Project and Scottish Cluster secure the fastest possible deployment, so that a just transition for our energy workforce can be secured, while delivering on net zero targets.

* Figure provided for comparative purposes. Figure is estimated due to emissions stats for 2024 and 2025 being unreleased at date of publication.

1. Source: Low carbon and renewable energy economy, UK - Office for National Statistics. https://www.ons.gov.uk/economy/environmentalaccounts/bulletins/finalestimates/2024

Business and Industrial Process and Negative Emissions Technologies



Jobs: Over **5,000** new jobs estimated during the construction phase of Acorn, CCUS and Hydrogen infrastructure; over **2,000** permanent new jobs during the operating phase and over **12,000** safe guarded jobs across Scotland[1].

Economic opportunities and co-benefits:

Job Creation and Industrial Competitiveness: The rollout of CCUS, hydrogen, and NETs technologies is expected to generate thousands of new jobs across Scotland's industrial clusters and unlock billions of pounds of private investment.

These investments **modernise Scotland's industrial base, stimulate innovation** in clean manufacturing and energy systems, and **attract inward investment**.

Lower emissions contribute to better air quality, which can lead to improved public health outcomes, particularly in communities near industrial sites.

Key policy drivers:

1. **Electrification of Industrial Processes:** Reduces emissions by leveraging Scotland's growing renewable electricity generation, especially in energy-intensive sectors.
2. **Carbon Capture, Utilisation and Storage (CCUS) Deployment:** Enables permanent storage of industrial CO2 emissions, particularly from hard-to-abate sectors, and is essential for achieving net zero.
3. **Hydrogen Action Plan and Sector Development:** Facilitates fuel switching in industrial processes, reducing reliance on fossil fuels and enabling deep decarbonisation.
4. **Scottish Industrial Energy Transformation Fund (SIETF):** Directly reduces emissions at industrial sites by improving energy performance and enabling cleaner energy use.

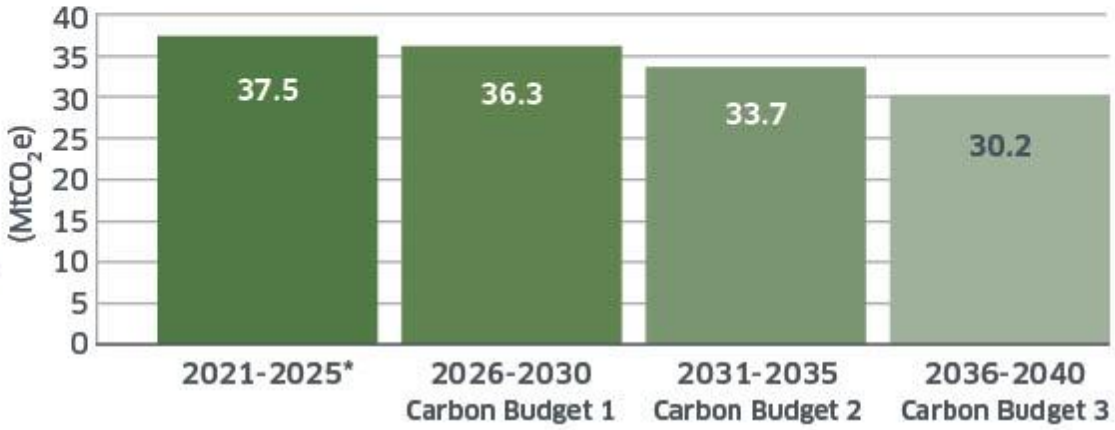
* Figure provided for comparative purposes. Figure is estimated due to emissions stats for 2024 and 2025 being unreleased at date of publication.

1. https://theacornproject.uk/assets/images/Scottish-Cluster-Economic-Potential_Email.pdf

Agriculture

GHG Emissions Projection per 5 Year Period in MTC02e

Agriculture



Jobs and farm income[1]: Scotland's agriculture sector supports over **67,000 jobs** and generates around **£1.3 billion** in farming income.

Food and Drink[2]: Scottish agriculture underpins our **£18.9 billion** food and drink industry which employs **115,000** people.

Economic opportunities and co-benefits:

Ongoing financial support of the agricultural sector: We will continue to provide financial support to the agricultural sector (amounting to more than £9bn over the plan period) enabling farming businesses to reduce their emissions while supporting their business objectives.

Nature and biodiversity: Our policies and proposals will support our biodiversity ambitions, delivering for nature as part of our approach to reducing agricultural emissions, for example through peatland restoration and management on farms.

Climate adaptation: Our policies and proposals will deliver some climate adaptation benefits, for example flood prevention through tree planting.

Food: Our policies and proposals will support the production of sustainable, high-quality food.

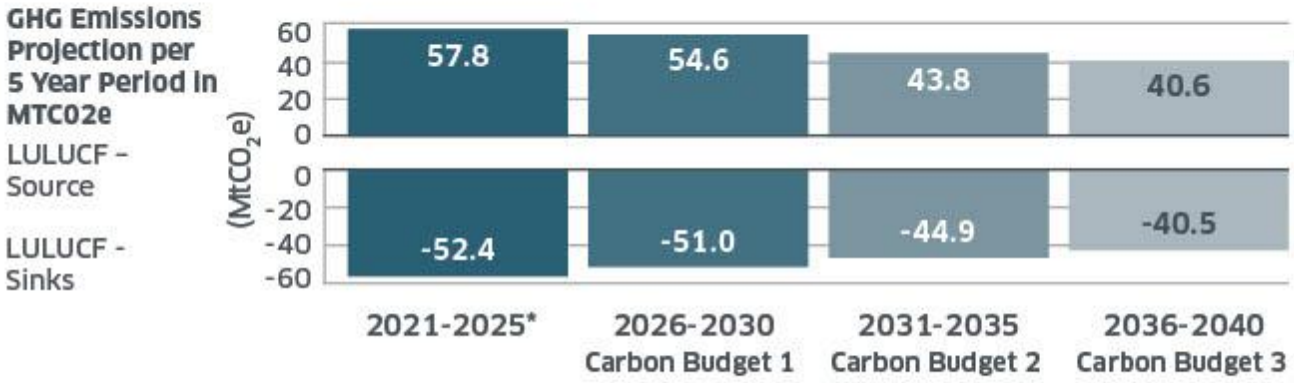
Key policy drivers:

1. **Continue the delivery of the Agricultural Reform Route Map,** ensuring that future support will deliver high-quality food production, climate mitigation and adaptation, and nature restoration.
2. **Working with industry and policy sectors, reduce emissions from agriculture non-road mobile machinery** by investigating and promoting efficiencies, alternative fuels and technological developments and providing knowledge exchange, guidance and advice.
3. **Investigate technologies for alternative, improved or more efficient fertilisers,** including organic and organo-mineral fertilisers and fertilising products.

* Figure provided for comparative purposes. Figure is estimated due to emissions stats for 2024 and 2025 being unreleased at date of publication.

1. https://www.gov.scot/publications/total-income-from-farming-estimates-2018-2024/
2. Industry statistics - gov.scot

Land Use, Land Use Change and Forestry



Forestry Financial Benefits: £2.1 billion over plan period, including an average annual **£21 million** in economic activity from timber for government and **£39 million** for business; and an average annual of **£80 million** for business from the unrealised carbon value of woodland projects.

Forestry Jobs: An additional average annual **1700 FTE** to deliver targets.

Peatland Financial Benefits: £1 invested in peatland restoration could generate £4.6 in economic and social benefits, primarily through carbon sequestration and recreation and tourism opportunities. There is an estimated **£584 million** in monetised benefits over the plan period, in terms of unrealised carbon value of peatland projects, with an average annual benefit to businesses and landowners of **£39 million.**

Peatland Jobs: An annual average of **750 FTE** to support delivery of targets.

Economic opportunities and co-benefits:

Growth in woodlands will contribute to **employment and business growth** through increased leisure, amenity and recreation usage and investment.

Improved habitats with **enhanced and more resilient biodiversity** – addressing twin crises of climate change and nature loss.

Reduced flooding, improved water quality in watercourses and **reduced severity of wildfires.**

Key policy drivers:

1. **Increase in the annual woodland creation target** every year until the end of the decade, hitting 18,000 hectares per year in 2029/30, and with an aim of achieving 21% woodland cover in Scotland by 2032.
2. **Targeted forestry grants** to support landowners and by additional private finance through the Woodland Carbon Code.
3. **Increase peatland restoration by 10% each year to 2030** and maintain levels after that, leading to the restoration of more than 400,000 hectares by 2040.

* Figure provided for comparative purposes. Figure is estimated due to emissions stats for 2024 and 2025 being unreleased at date of publication.

Taking Forward This Plan

We hope that in reading this plan, three things are made abundantly clear.

Firstly, that climate change, at this point, is no longer a far-off consideration or a distant threat. If we are to continue to enjoy our current quality of life, then it is essential that Scotland takes strong action now to deliver on our commitment to net zero emissions. We are in control of our own future, and we must play our important role as part of the international effort to limit global warming, in line with the Paris Agreement.

Secondly, that we are determined to take this action in a way that is fair and maximises the economic opportunities for Scotland. Keeping our country at the forefront of the global transition is vital if we are to see the benefits it offers in terms of jobs, growth and strengthened communities. Our efforts will be focussed on seizing the opportunities in front of us, while ensuring that people across our society can share in the benefits.

Finally, and perhaps most importantly, that it is only by working together that we can deliver a united and ambitious response to the climate crisis across all sectors of society. Achieving net zero will be a collective effort, and it is on all of us – as individuals and as communities, alongside businesses and government – to take forward the action required for a just transition.

The role of the Scottish Government, and indeed the role of this Climate Change Plan, is to put in place policy that reduces emissions in a way that enables and empowers groups to make positive choices.

So, we call on people and businesses across Scotland to work with us on this effort. From individuals adopting a low carbon lifestyle, to businesses driving sustainable practices in their sector, this CCP sets out our key priorities to support a transition to a green economy in our journey to net zero.

And we will continue to work with the UK Government, calling for deeper collaboration and urgent action in reserved areas to meet the needs of the climate crisis. Scotland's success is crucial to the UK meeting their own climate ambitions, so aligning our efforts can deliver the maximum impact.

Crucially, as part of the consultation you have had the opportunity to provide views on how the policies and proposals in this plan can deliver net zero. Your responses have shaped the final version of this plan, and provide a blueprint for delivering a fairer, greener and more prosperous future for all.

Scottish Government
Riaghaltas na h-Alba

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