Scottish Government
Riaghaltas na h-Alba

Scotland's Draft Climate Change Plan: 2026–2040

November 2025

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Ministerial Foreword

Tackling climate change is now more important than ever.

Here in Scotland, we are already witnessing the devastating consequences of a warming planet, with floods, water shortages, heatwaves and wildfires becoming more common; these impact our communities and endanger lives and livelihoods across our country. Globally, the impact of more severe weather continues to cause water and food shortages, displacement of communities, and species loss at an unprecedented scale.

These realities underline the importance of adapting to the effects of climate change that are already with us. Crucially though, they provide a stark reminder about the action we must take to limit further global warming to safeguard the human rights of people today, and generations to come, to live in an environment where we can be healthy and live well. As we continue to witness the harmful effects of climate change, with Scotland experiencing the largest wildfires in living memory during the 2025 wildfires season, 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 recent OBR report estimates 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.

Crucially, we also recognise that 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 also 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. The number of green jobs in our economy continues to grow faster than all other regions of the UK according to PWC's Green Jobs Barometer. Likewise, between 1990 and 2023 our emissions halved while the economy grew by 67.4%; a thriving economy and falling emissions are not only compatible but go hand-in-hand.

However, we also know the second half of our transition to 2045 presents a more difficult set of challenges. These will require decisive action, not just from this Government, but – 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.

That said, governments cannot tackle climate change alone. All of us – individuals, communities and businesses across our society – have a role in this shared ambition. This government will continue to work through partnerships to support the action we must see happen to protect people and the wider planet and maximise the economic opportunities of the climate transition.

I do not for a second think the level of change required will be easy, but we are determined to deliver a fair transition to net zero, and we are guaranteed to have more success working collaboratively as part of a national endeavour.

Of course, the wider challenge goes beyond our borders. Fighting climate change is a global effort. While Scotland's response is only one small piece of the puzzle, we can demonstrate to a global audience how emissions reduction and environmental benefits can go hand-in-hand with economic opportunities, national resilience, job creation, fairness, and the advancement of fundamental human rights.

That spirit of collaboration governs how this document is being developed as well. Already benefiting from a wide range of input from stakeholders in addition to the advice of the Climate Change Committee and the Just Transition Commission, this is a draft to be discussed and consulted on through Parliament and through a wide programme of engagement we are planning in the coming months.

In doing so, together, we can send a powerful message not just about the need, but also the positive case for urgent climate action both to countries around the world and here at home. Raising awareness of this issue has never been so important – particularly at a time when we are witnessing a concerning rise in anti-climate rhetoric. By taking strong action now, we can further reduce our emissions and play our part in tackling climate change.

We can seize the opportunities of net zero and deliver tangible benefits for people across Scotland – warmer homes, better air quality, and the health benefits of active travel – to support people in our communities to live longer, healthier, more fulfilling lives.

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 at the latest, 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 59.5% reduction in industrial emissions, including manufacturing and construction; and a 73.1% reduction in waste management emissions, such as landfill.

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 2023, 70% 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.

Scotland is not alone in pursuing this energy transition – in 2024 China's wind and solar generation rose by 25% compared to the previous year.[1] Pursuing climate goals is increasingly seen as an economic necessity worldwide. It boosts resilience in the face of shocks and reduces the variation in energy prices due to oil market fluctuations.

In the energy sector and beyond, the net zero transition can also support significant economic opportunities for Scotland. 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.

This Climate Change Plan (CCP) sets out the policies and proposals the Scottish Government will take forward to enable our carbon budgets to be met between 2026-2040. These carbon budgets have been set in line with the levels proposed by our independent advisors, the Climate Change Committee (CCC),[2] and provide a clear pathway towards Scotland achieving net zero by 2045.

Beyond the emissions reduction, this plan also sets out how these targets will be met fairly, in a way that continues to maximise the opportunities of the transition, while reducing impacts to a minimum wherever possible - this is what is known as the 'Just Transition'.

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[1] Ember Energy: China Energy Transition Review 2025

[2] The Climate Change Committee (CCC) provides independent advice to the UK and devolved governments on issues relating to climate change mitigation and adaptation. The most recent CCC advice to the Scottish Government was received in May 2025: Scotland's Carbon Budgets

This CCP builds upon our most recent Programme for Government, which presents Scotland's climate ambitions over the next 20 years. It sets out that by 2045 we will have reduced emissions from our most polluting sectors without asking the impossible of people, and while building Scotland's health and wealth. In this time, we will:

- Support transport services, people, and businesses to reduce their emissions;
- Promote and develop renewable energy, creating jobs and developing skills within the industry;
- Tackle fuel poverty and protect those on low incomes while decarbonising heat in buildings;
- Invest in nature-based solutions helping to reverse nature decline and restore and regenerate biodiversity in Scotland;
- Adapt to climate impacts, recognising that warming trends for the next two decades are already set due to past global emissions, carrying unavoidable impacts for nature and the environment; and
- Continue to play our role in delivering global climate justice by securing global change and fulfil the moral duty to protect and improve the lives of both current and future generations, both in Scotland and overseas.

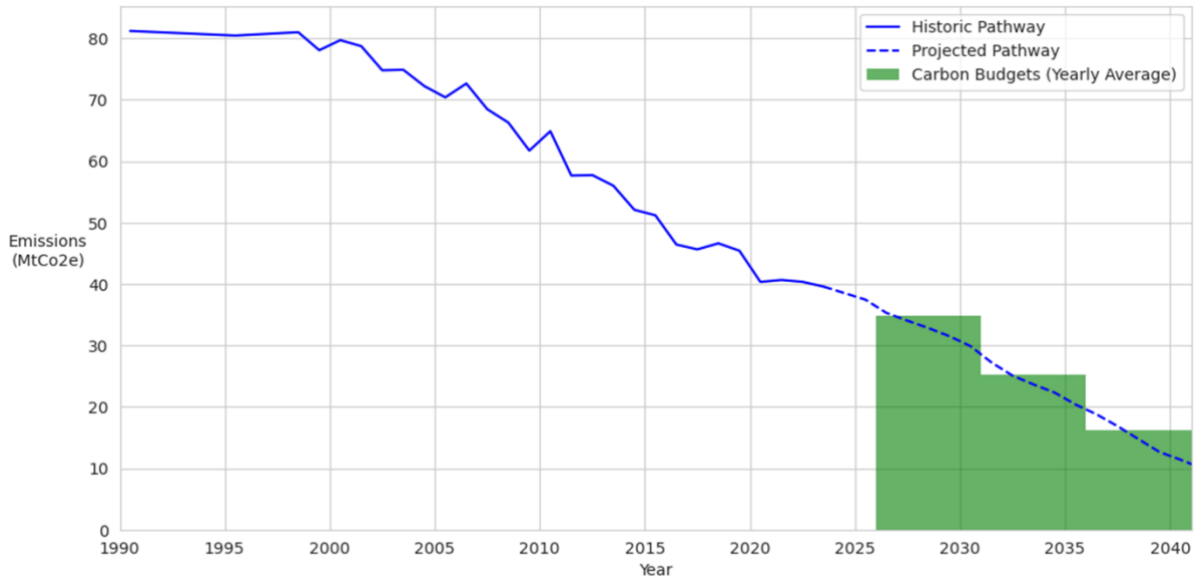

Figure 1: Historical and projected Greenhouse Gas Emissions and Scottish carbon budget levels

Earlier this year, the Scottish Government introduced a new set of five-yearly carbon budget targets as part of 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 United Kingdom, 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 a target for an average level of emissions reduction for Scotland over each five-year period, set at:

- 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]

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

Delivering the climate mitigation policies and proposals[5] across these sectors will require action from everyone across Scotland, but achieving them puts us firmly on track to delivering net zero by 2045 and reflects our continued ambition in addressing climate change. Households will also see real benefits from these actions – from warmer homes, improved air quality and access to active travel.

The policy actions set out can also protect people and communities from the health harms associated with fossil fuels and, coupled with effective adaptation, prevent many of the anticipated health impacts of climate change. Health benefits from cleaner air, warmer homes, healthier food, health-promoting natural and built environments, high quality public services and fair work in a thriving economy can be immediate. The CCP will support 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.

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

[4] It is worth noting that the sector definitions used in this plan have changed slightly since the publication of the previous Climate Change Plan, in line with changes to the legislation as part of the Climate Change (Scotland) Act 2019. Sector chapters, and the analytical annexes, set out the sources covered by each sector.

[5] The Climate Change (Scotland) Act 2009 distinguishes between 'policies' and 'proposals'. Policies are 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. Proposals are 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.

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 fifteen-year time span – technological change, action from UK government in reserved areas, 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. That is why the Scottish Government will continue to monitor and evaluate the plan itself alongside implementation of the actions set out in the CCP to advise of further actions needed in future years. The Monitoring and Analytical Annex sets out our approach to monitoring over the course of this plan.

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 net zero in Scotland are held at the UK level; meanwhile, delivering UK wide climate targets is also reliant on Scotland achieving our net zero aim.

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".[6]

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, or cooperation in areas where a joined-up approach is essential, will be crucial to achieving our climate ambitions, including (but not exclusively):

- the rebalancing of prices in the electricity market to make prices more affordable;
- 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 share of these resources in Scotland;
- fair funding distribution for agriculture; and

[6] Climate Change Committee: The Seventh Carbon Budget.

- further certainty on critical investment decisions, including a full funding package and timeline for the Acorn Transport and Storage Project.

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

The Contents of this Climate Change Plan

The carbon budget levels recently approved by the Scottish Parliament represent an ambitious delivery pathway towards achieving net zero by 2045. The Climate Change (Scotland) Act requires that a plan is produced which sets out the policies and proposals which will deliver emissions reductions consistent with meeting our carbon budgets.

The actions this Government will be taking to deliver the carbon budgets in each sector is set out in this document in a summary form, with further detail provided in Sectoral Annexes. These outline how we will approach emissions reduction over the course of this plan, in line with our just transition principles and the interests of the wider sector. These annexes also provide an update on progress from the previous Climate Change Plan update.[7]

A separate Monitoring and Analytical Annex is also provided to further detail the contributions of policies and proposals to meeting our carbon budgets, along with further detail on costs and benefits.

The CCP as a whole is informed by the importance this Government places on achieving the economic opportunities of the transition, and 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 the critical importance of addressing nature and biodiversity loss in tandem with our approach to emissions reduction.

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

- **Just Transition principles**: how the policies and proposals will affect sectors, regions and jobs (Annex 1A, with specific references in each sectoral annex)
- **Consumption and Lifestyle**: how our action will affect emissions associated with what we consume (Annex 1B)
- **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)

Alongside the plan documentation, there are a number of impact assessments published to help consider the impacts of this plan and its proposals.

[7] 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.

This is a draft plan and we are inviting responses to a consultation on it between 6 November and 29 January 2026. Further detail on how you can contribute is set out below.

Economic Opportunities of a Just Transition to Net Zero

Scotland's strengths and areas of competitive advantage position us well to seize the opportunities of net zero. It is vital that these opportunities are captured as part of a just transition – especially the potential to create and safeguard jobs.

This process is underway, and Scotland is seeing rewards. Net zero activity is increasingly important to Scotland's economy: recent research from the Energy and Climate Intelligence Unit states that Scotland's net zero economy has grown by 21.3% since 2022, contributing £9.1 billion in GVA and supporting 100,700 FTE jobs. This is a 19.5% increase in employment since 2022, faster than the UK as a whole.[8]

The PwC Green Jobs Barometer also shows that Green Jobs are growing at a faster rate in Scotland than across the rest of the UK. That analysis shows 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. This helped Scotland once again retain first place among 12 nations and regions of the UK in the overall barometer.[9]

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).

The Scottish Government also recognises the investment[10] and funding barriers associated with this transition – it is clear that public sector spending alone will not be sufficient to meet these costs. 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, in Scotland as the infrastructure is developed and other actions are implemented.

This Climate Change Plan aims to create the conditions for 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.

[8] Energy & Climate Intelligence Unit: The future is green: The economic opportunities brought by the UK's net zero economy
[9] PWC: Green Jobs Barometer
[10] Note: investment in this context means capital spending.

There are already examples of the public and private sectors working together to deliver our emissions reduction ambitions. For example, the Peatland Code and Woodland Carbon Code (WCC) 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 5 years. Although UK-wide, the majority of WCC verified and validated projects continue to be in Scotland.

Case Study: Low Carbon Infrastructure Transition Programme

The Scottish Government's Low Carbon Infrastructure Transition Programme has provided £7 million in grant funding to support the creation of a joint venture between Midlothian Council and Vattenfall. Over the next 5 years Midlothian plans to create a pipeline of investible low carbon energy projects, investing around £100 million over that period. This partnership was formed out of the opportunity to deliver a large scale heat network to Shawfair, a new town in Midlothian, utilising heat from an existing Energy from Waste Plant. This £20 million investment from Midlothian Energy will supply heat to 3,000 new build homes, education and retail properties in the area.

To support programmes such as these, there is a clear role for the public sector to create the conditions for private investment in net zero. 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. The most recent data shows SNIB has committed over £800 million, which has unlocked a further £1.4 billion of third-party capital to support businesses and projects.

Scotland has also run the world's largest commercial offshore wind leasing round in ScotWind. Developer commitments could see an average spend of £1.5 billion in Scotland across each of the 20 ScotWind offshore wind projects. The Scottish Government has committed to invest up to £500 million over five years to leverage private investment in ports, manufacturing and fabrication - designing our investment approach to support sector needs.

The programme adopts a commercial-first approach, leveraging significant private investment alongside near-term returns and utilising grant funding only where it is required, acknowledging the crucial role that grants can play in de-risking and incentivising investment. Including Ardersier, over the past 18 months we have invested almost £150 million in a range of projects, leveraging up to £670 million in private investment into projects with the potential to support thousands of jobs.

Further opportunities for private sector investment to drive the net zero transition continue to develop. Having achieved the commitment to enable the delivery of 6,000 public charge points two years ahead of target, the Scottish Government's commitment to enable the delivery of approximately 24,000 additional public charge points by 2030, is expected to be largely funded and delivered by the private sector. Significant investments are already being seen in public electric vehicle charging

infrastructure in Scotland and is estimated to have invested between £25 million-£35 million in 2023 and £40 million-£55 million in 2024 with two thirds of public EV charging in Scotland already funded and delivered by the private sector.

Securing a Just Transition

Clearly, the economic opportunities of the transition are significant; however, as Scotland transitions to net zero, we are 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.

This Climate Change Plan 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 the work we are doing 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 work to support the places where the transition presents the most significant, concentrated impacts: the North East of Scotland and Grangemouth.

This CCP reflects our understanding of the particular implications that the transition has for rural and island communities. The sector annexes set out more detail on how we are responding to rural and island implications of our policies.

Crucially, this is also the first Climate Change Plan 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.

As this plan demonstrates, our priority is 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, which will be refreshed to support delivery.

However, this Government is also clear that a failure to take the right action now would mean Scotland missing out on the enormous opportunities that net zero offers. For example, the transition provides us with an opportunity to redesign systems like energy and transport in a way that supports households, ensures greater energy security and improves air quality. This is also a huge investment and innovation opportunity to design these new systems, capitalising 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, in a way that supports access to vital services and green space.

All of these factors have been taken into consideration as the policies and proposals set out in this plan have been developed. Further detail on our Just Transition approach is set out in Annex 1A, and outlined for each sector in their annexes.

The Benefits and Costs of Climate Action

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, it is important to understand that 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, 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[11] 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. The Scottish Government is committed to ensuring a fair distribution of the costs of these actions, in fulfilment of its Just Transition responsibilities.

Delivering the 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.[12]

A key example is EVs, which in many cases are cheaper to run than a petrol or diesel car, with lower maintenance and repair costs. Recently published independent research suggests an average saving of £700 a year.[13]' In addition, action by the UK Government to lower the cost of electricity will also make clean heat options such as heat pumps more affordable. The CCC advises that delaying proper investment in decarbonisation will delay the benefits, including operating cost savings, improved climate resilience, and energy security.

[11]Office for Budget Responsibility: Net-zero is much cheaper than thought for UK – and unchecked global warming far more costly - Carbon Brief
[12] Climate Change Committee: Scotland's Carbon Budgets
[13] Energy and Climate Intelligence Unit: New analysis: petrol car drivers paid a £700 'petrol premium' in 2023

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	86	122	154	362
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
Peatland	172	206	206	584
Waste	1,315	1,549	236	3,100
Energy Supply[14]	0	0	0	0
Total	**9,781**	**15,213**	**17,311**	**42,305**

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. This is largely driven by the substantial forecasted financial benefits associated with the switch to EVs. But further substantial benefits are expected for farming businesses from the Common Agricultural Payment, and for forestry businesses through the economic activity around timber and carbon credits.

Scotland's Climate Change Plan is also the first in the UK, to set out the costs of the policies within it. This assessment shows that the net cost[15] arising from delivering all the policies in this Plan is estimated at **£4.8 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 Scottish Fiscal Commission (SFC) in their report on the costs of climate mitigation.[16]

The SFC agrees that increased investment will be required to meet carbon budgets. It is a priority for the Scottish Government to minimise the cost to the public sector by delivering at a pace and a scale that maximises third-party investment in critical mitigation measures.

[14] 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.
[15] 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.
[16] 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.

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	1,640	434	490	2,564
Transport	3,343	-2,131	-6,901	-5,689
Agriculture	30	30	30	90
Business and Industrial Process (inc NETs)	1,234	3,125	4,104	8,464
Forestry	-151	-71	-79	-301
Peatland	100	120	120	340
Waste	-90	-403	-137	-630
Energy Supply[17]	0	0	0	0
Total	**6,106**	**1,104**	**-2,373**	**4,837**

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

The benefits and 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, meaning there is a degree of uncertainty and they represent best estimates. In reality, costs and benefits are likely to change as a result of economic and technological factors.

In addition to the benefits set out in Table 1, there are further indirect benefits from climate action which will support the wellbeing of people across Scotland, for example protecting people and communities from the health harms associated with fossil fuels. Coupled with effective adaptation, these may prevent many of the anticipated health impacts of climate change. Health benefits from cleaner air, warmer homes, healthier food, health-promoting natural and built environments, high quality public services and fair work in a thriving economy can be immediate.

The Edinburgh Climate Change Institute (ECCI) at the University of Edinburgh has developed a model,[18] based on the CCC recommendations, to estimate the monetised scale of each co-benefit for Scotland. As this data is based on CCC recommendations for the UK's 7th Carbon Budget it draws from a slightly different policy pathway to that set out in this Plan, so the data should be used alongside our assessment of direct costs and benefits with caution.[19] However, it is reasonable to assume the co-benefits achieved by this Plan will be similar, particularly in the transport and buildings sectors.

[17] 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.
[18] Sudmant, A., Higgins-Lavery, R. (2025). The Co-Benefits of Reaching Net-Zero in the UK. Edinburgh Climate Change Institute, University of Edinburgh. https://doi.org/10.7488/ds/7978
[19] The ECCI's results, in line with the CCC's pathways, are modelled until 2050. For the purposes of this Plan, values have been capped at 2040.

Their estimates include the benefits of improving air quality, valued at roughly £1.5 billion over the next 15 years; addressing dangers associated with excessively cold homes, valued at £180 million over the same period; and increases in physical activity caused by a move to active travel, valued at £4 billion between 2025-40. Further co-benefits include noise reduction, reduced congestion and increased road safety.

All co-benefits they identify taken together could deliver over £6.3 billion worth of value to Scotland between 2025 to 2040, which is a per capita benefit of £1,150 over the 15-year period. These benefits will not be felt immediately, though as we implement climate action policies the benefits will quickly become evident, with most producing increased benefits yearly through to 2040 and beyond.

Beyond this, actions to reduce emissions provide wider value as they also benefit our climate resilience and improve biodiversity and nature restoration. For example, peatland restoration and woodland creation can support both climate change and biodiversity goals.

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.[20] 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.

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

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 draft 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.

Adaptation: Delivering a Climate-Resilient Future

Future emissions will determine the scale of climate adaptation needed later this century, but past emissions – and the still-rising global emission trends of today – mean climate impacts are not just already being felt here in Scotland, but will intensify in the coming decades. This means that alongside our mitigation efforts, climate adaptation is now essential so we can build resilience across Scottish communities, public services, business and our natural environment.

This 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.

In September 2024, the Scottish Government set out a renewed approach to climate resilience through the Scottish National Adaptation Plan (SNAP3). SNAP3 is built around five strategic 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 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, each linked to specific areas of policy and practice - ranging from infrastructure and public health to biodiversity and land use. These objectives have been 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 policies deliver co-benefits for adaptation and emissions reduction. For example, restoring degraded peatlands not only improves water retention and reduces flood risk but also prevents the release of stored carbon. In the marine environment, resilient, biodiverse coastal habitats do not just improve coastal protection from storm surges or rising sea level, but can also act as powerful carbon sinks.

Similarly, woodland creation helps stabilise soils, reduce flood risk, and cool 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 protecting vulnerable populations from extreme heat during 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 areas, as reflected both in the design, delivery and monitoring of the Scottish National Adaptation Plan and this Climate Change Plan.

Consumption and Lifestyle

The Climate Change Plan focuses primarily on reduction of our territorial emissions (emissions 'produced' within a country's 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[21] established the Scottish Government's commitment to develop and publish a Product Stewardship plan. This will set out our framework to prioritising products based on their environmental and economic impact, our ambitions for these products to 2030, and

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

the actions we will take on at least three additional priority products over the next five years.

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 seeks to contribute some of the knowledge and motivation people need to effectively change how they consume goods and services.[22]

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. Scotland is 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 people, especially young people and women.

The Scottish Government was among the first to put climate justice at the heart of its international climate action. Our work on climate justice aims to tackle existing inequalities such as wealth disparity and discrimination based upon gender, age, disability or indigenous status, as the impacts of climate change can be made worse by these factors.

We launched the Climate Justice Fund (CJF) in 2012. It focuses on communities most affected by climate change: in particular, ensuring the views and needs of those typically marginalised in such communities are at the centre of interventions in Malawi, Rwanda, and Zambia.

Renewable energy is a priority area for our African partner countries. In 2022, we partnered with the University of Strathclyde to launch a new Scottish Global Renewables Centre (GRC) to facilitate knowledge exchange between our international development partner countries (Malawi, Zambia and Rwanda) and the Scottish renewables sector.

The Scottish Government believes that the best way to successfully tackle the global climate emergency is for all nations to work together to exchange ideas and agree shared actions. Scotland is using its leadership of the Under2 Coalition and Regions4 to strengthen international cooperation and capacity building; strengthen subnational governments' influence within international climate discussions and drive global climate ambition.

Scotland is committed to realising the UN Sustainable Development Goals, both within our own communities and in the wider world. The National Performance

[22] 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.

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

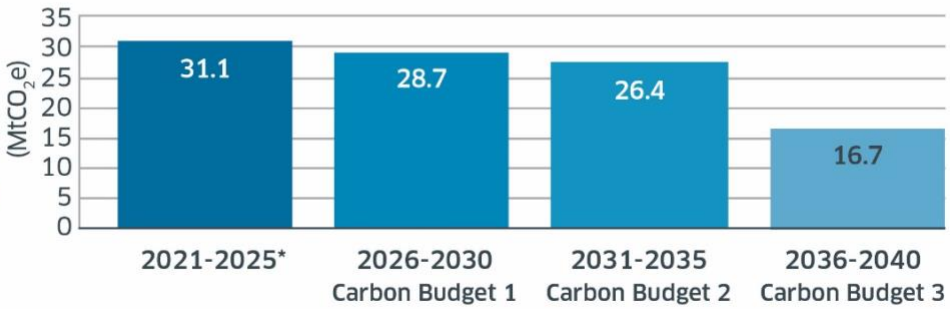
Below, this section provides a summary of some of the key policies for each sector to meet our carbon budgets. It outlines the emissions pathway for each sector covered by the plan, some of the key actions which will be taken to achieve it and the economic opportunities and benefits this action will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

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

Buildings (Residential and Public)

GHG Emissions Projection per 5 Year Period in MTC02e

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:

Total quantified benefits of **almost £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.

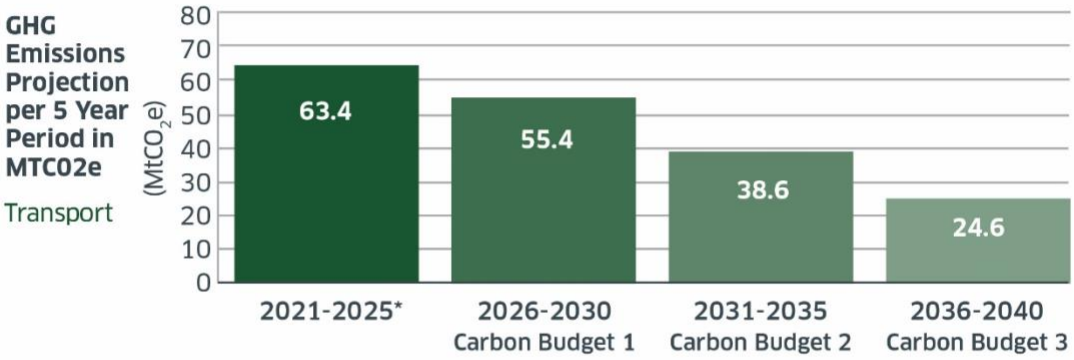
Key policy drivers:

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.

Health and wellbeing benefits from a cleaner transport system, and greater opportunities to travel by active and sustainable modes.

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.

Key policy drivers:

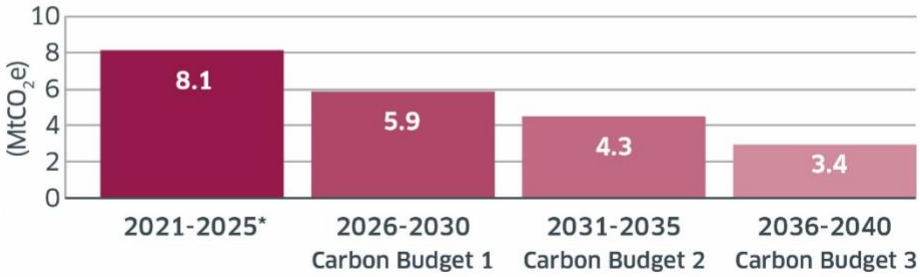
1. **Vehicle Emissions Trading Scheme & ZEV Mandate:** legislation and sales targets to encourage sales of lower emission and zero-emission cars & vans.
2. **Policies to reduce car use,** such as free bus travel, investment in public and active transport, and local schemes.
3. **Consumer incentives to 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.

Over 81,000 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 lead to probable and **long-term public health benefits**.

Key policy drivers:

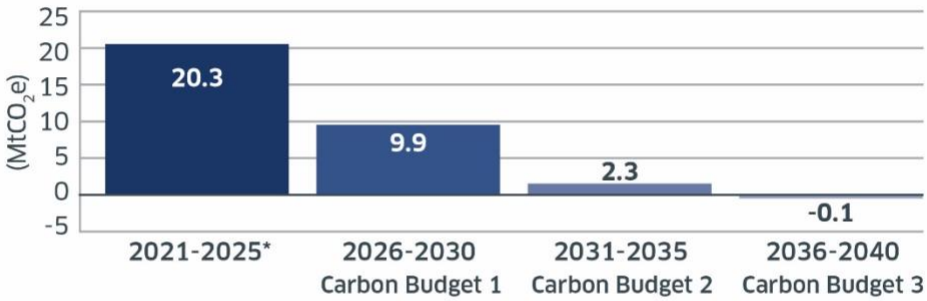
1. **Measures to reduce landfill emissions further,** including the forthcoming ban on biodegradable municipal waste going to landfill, maximising landfill gas capture opportunities and reviewing and targeting materials currently landfilled to identify and drive alternative management routes.
2. **Measures 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

GHG Emissions Projection per 5 Year Period in MTC02e

Energy Supply



Jobs: In **2023** approximately **33,500 FTE workers** were directly employed in the low carbon and renewable energy economy in Scotland. It's estimated that the low carbon energy sector could support **45,000 direct and indirect jobs in 2030**, rising to **70,000** in **2045**[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.

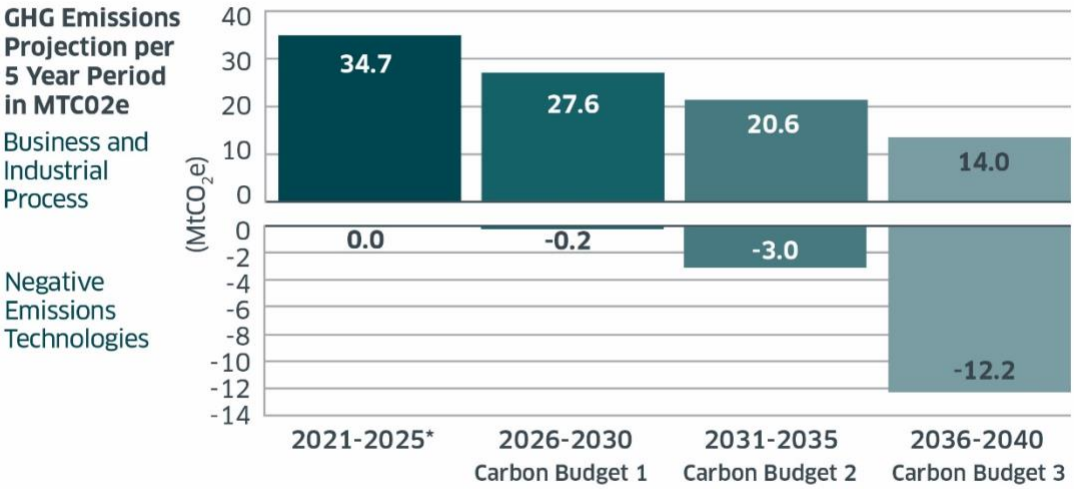
Key policy drivers:

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. https://www.ons.gov.uk/economy/environmentalaccounts/bulletins/finalestimates/2023

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.

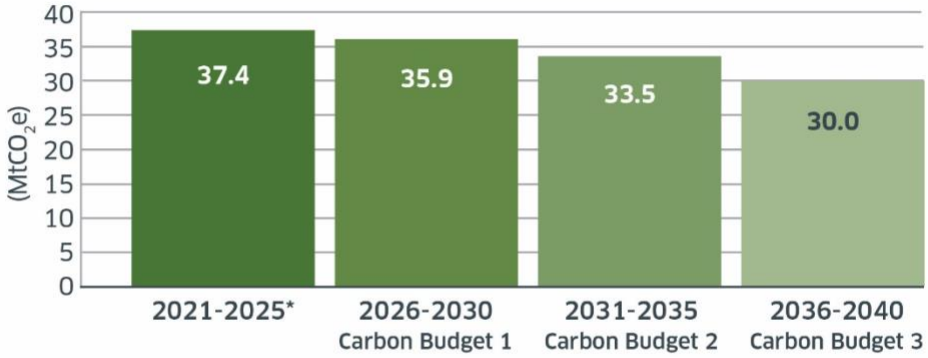
* Figure provided for comparative purposes. Figure is estimated due to emissions stats for 2024 and 2025 being unreleased at date of publication.

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 **123,000** 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 **1300 jobs** 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 **£583 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.

Engaging With 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 that 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 Climate Change Plan 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 on this draft document, we are seeking your views on how the policies and proposals in this plan can deliver net zero. Your responses will help shape the final version of this plan, and provide a blueprint for delivering a fairer, greener and more prosperous future for all.

Responding To This Consultation

We are inviting responses to this consultation by the closing date of 29 January 2026. Please respond using the Scottish Government's consultation platform, Citizen Space. You can do so here.

You can save and return to your responses while the consultation is still open. Please ensure that your response is submitted before the closing date.

Further information on the consultation, including the consultation questions, is in Annex 4 – Responding to this Consultation.

This publication is available at **www.gov.scot**

Any enquiries regarding this publication should be sent to us at

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