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Gillian Martin MSP
Cabinet Secretary for Climate Action and Energy
By email

28 January 2026

Dear Cabinet Secretary,

Consultation on the proposed draft Climate Change Plan

1. Environmental Standards Scotland (ESS) welcomes the opportunity to respond to the Scottish Government's consultation on the draft Climate Change Plan (CCP).
2. This will supplement the evidence provided to the Scottish Parliament by ESS during a Net Zero Energy and Transport (NZET) Committee meeting on the CCP on [25 November 2025](#). Our response also provides further detail in light of ongoing investigatory work by ESS ([IESS.23.020](#)).
3. ESS is a non-ministerial office directly accountable to Scottish Parliament. Since 1 October 2021, it has been a component of the system of environmental governance in Scotland following the UK's exit from the European Union and the end of oversight of implementation of European Union environmental law by the European Commission and the European Court of Justice. ESS' remit is to:
 - ensure public authorities, including the Scottish Government, public bodies and local authorities, comply with environmental law
 - monitor and take action to improve the effectiveness of environmental law and its implementation
4. ESS has considered the information provided in the draft CCP and in this letter we aim to provide constructive comment on the plan as a whole. This is in part based upon our

letter to the Scottish Parliament's Net Zero, Energy and Transport Committee in March 2025 regarding what a [good CCP would look like](#).

Timing

5. The Scottish Government has complied with legislative timescales, and the draft CCP was released ahead of the legally required deadline. However, it is regrettable that once again, the timing of the draft CCP falls so close to the dissolution of the Parliament and an election period.
6. The current timeframe allows only approximately 20 days between the completion of the Parliamentary scrutiny period and recess on 26 March. This provides little time for the Scottish Government to consider fully and incorporate feedback from the public consultation and parliamentary scrutiny, before it aims to publish the CCP.
7. It is essential that analysis of feedback is undertaken swiftly and thoroughly so that it can be considered and incorporated into the draft plan promptly after the scrutiny period has closed.

Ambition

8. ESS welcomes the ambitious targets set out in the plan that will help to address the scale of the emissions reductions required to move to net zero by 2045.
9. However, in ESS' view, while the proposed actions may largely align with the scale of the climate challenge presented, the supporting mechanisms lack the detail required to ensure that all of the actions required to meet the targets can be effectively implemented. The uncertainty around costing and who pays for it jeopardises the implementation of the targets further. Furthermore, the lack of interim milestones could result in actions going off track without correction for a considerable time, dependent on how effective the proposed early warning indicators may be.
10. The actions laid out for many sectors may match the scale of the challenge if they can be realised, however, agriculture in particular shows much lower proposed progress over the plan period in comparison to other sectors. To underpin delivery it is also important that sectors and individual bodies have clear roles and ownership of their components of the Plan's implementation.

Structure and detail

11. In ESS' letter to the Scottish Parliament's Net Zero, Energy and Transport Committee regarding what a [good CCP would look like](#) we proposed that the plan should be framed around the legislative requirements, be clear and accessible and have a coherent intervention framework. It should contain SMART targets and have costed measures. It should also be transparent, contain details of the evidence and modelling used for assumptions and calculations and ensure that any data or evidence gaps are identified. We also highlighted the need for adaptability, interim measures and targets and clear roles and responsibilities for individual interventions and policies.
12. ESS is pleased to see that the CCP is broadly aligned with the advice from the CCC.
13. The draft plan utilises imagery well to break down aspects of the plan, but this is not carried through to the annexes which contain key information that sits behind the plan. Re-designing these annexes to incorporate summary figures for each section and infographics would be beneficial.
14. There are already many SMART targets included within the plan, but this is not the format used for all targets, which reduces confidence in the targets and the associated chance of success.
15. Some, but not all, policies are individually costed. However, it remains unclear how much the measures within the plan will cost the Scottish Government, UK Government, the public and private sectors or individuals. Proposals largely lack any detail in the form of costs and benefits and timelines. We appreciate that detailed costings are harder to achieve for proposals as they are still under development, but indicative costs should be provided and incorporated into future carbon budgets to ensure that they are not entirely speculative. Clarity on how certain elements of the plan are costed would improve this draft. In particular, how innovative elements of the plan such as negative emissions technologies (NETS) are costed, and whether decarbonisation measures that require broader input from the UK Government are fully costed.
16. An area of particular concern in the plan is the lack of adaptability, as detailed contingency planning is largely absent. Contingency planning is an essential part of having a credible plan to ensure that there are appropriate remedial actions that can be taken if the plan is off track.
17. The draft plan includes ambitious targets for some sectors such as NETS, energy and tree planting. If these sectors, or others, do not meet the emissions reduction pathways

set for any given budget period, what other policies and proposals can be accelerated across other sectors to meet the carbon budget? Without this level of detail it is difficult to properly scrutinise this plan and the targets within.

18. ESS has concerns regarding the lack of sufficient detail on implementation, interim milestones, and contingency planning. It is not clear what data and evidence gaps or uncertainties have been identified, nor how these will be resolved. Roles and responsibilities are unclear, governance frameworks are missing, and many proposals are uncoded. The plan's technical language and format also reduce accessibility for many readers.
19. Overall, the lack of sufficient detail makes the deliverability of the plan difficult to assess and ESS considers that it may therefore be difficult to implement for those putting this plan into practice.

Methods

20. In ESS' letter of March 2025, we proposed that methods within the plan should quantify how interventions contribute towards the budget period and include detail on how deficits and surplus in emissions will be managed across multiple budgets. We also called for the inclusion of a clear and accessible statement on methods used to calculate emissions reductions, and the cost of the interventions and policies to deliver these reductions.
21. Section 35(5) of the Climate Change Act (Scotland) 2009 requires that the CCP must set out in measurable terms how respective contributions towards meeting the emissions reduction targets should be made by each of the sectors and for groups of associated policies. The draft plan does this.
22. It is clear from the Plan that there will be no mechanism for carrying forward, or banking of surplus or deficit emissions. It is important that the Scottish Government clarify what mechanisms are in place to ensure that this does not result in any miscounting.
23. However, the draft CCP has only partially addressed the points we raised in our March 2025 letter. The Plan has quantified how sectors and packages of interventions contribute towards reductions in each carbon budget period. However, the Plan does not quantify the emissions reduction that individual policies and proposals are expected to contribute to the budget. It would be helpful for the reader, and subsequent users, to understand which plans and policies are expected to produce a larger portion of the

reduction in emissions as they will not all be equal. It is also unclear how much proposals (which are not yet fully developed) are expected to contribute towards the emissions reduction figures.

24. If it is not possible to provide an estimate for each policy and proposal, then clarity on the split between policy contributions and proposal contributions is necessary. This level of transparency is essential when considering contingency plans when one or more policies in a group are off track. If there are uncertainties and data limitations to providing this information, these should be stated with any caveats provided.
25. Broadly, there is a clear statement on methods used to calculate emissions reductions, but this could be made more accessible to non-technical audiences through visual summaries and more simplified explanation. Greater clarity could be provided regarding the sensitivity of early-warning indicators.
26. Regarding the cost of the interventions to deliver the emissions reductions, Annex 3 provides cost and benefit estimates for policy packages for each sector and carbon budget. We have noted perceived issues around costings in paragraph 15 above. Without an indication of how much proposals are expected to cost, the true cost of interventions to achieve the reductions required is not clear.

Monitoring

27. In ESS' letter we proposed that monitoring methods within the plan should include strong monitoring and evaluation of the CCP, regular proactive reviews of measures, early identification of risks, and clear contingency plans for rapid, adaptive responses. We highlighted that interim targets and performance indicators would also be beneficial for quicker feedback and more immediate progress monitoring.
28. Annex 3 outlines how the CCP framework will be monitored and evaluated. Annual emissions monitoring and evaluations and the development of early warning indicators are positive steps to provide proactive reviews of measures within the Plan.
29. However, the level of detail provided within the plan is insufficient. While the carbon budgets themselves are interim targets on the pathway to net zero by 2045 more granularity is required. Interim targets should be set out within each budget period and for the interventions that are expected to provide the greatest portion of emissions reduction. For example, additional interim targets may be beneficial for the required

shifts in transport, as the emissions reductions in this sector account for such a large portion of the pathway to net zero.

30. As mentioned above, contingency planning is an essential part of having a credible plan and this is largely absent from the current draft. If it is predicted that one sector is not going to achieve its targets, there needs to be sufficient adaptability embedded in the plan to ensure that the carbon budget can still be achieved. There is currently no information within the draft Plan that details opportunities for rapid, adaptive responses across sectors.

Legislative compliance and investigation

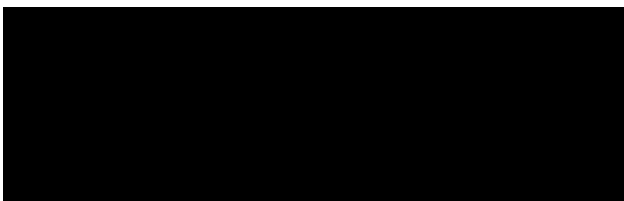
31. The legislation on what must be included within the CCP is set out in the Climate Change (Scotland) Act 2009, as amended, and this is relatively prescriptive. The draft Plan is broadly aligned with these requirements.
32. There is room for some improvement. For example, Section 35(2)(c) of the 2009 Act sets out ‘the timescales over which those proposals and policies are expected to take effect’. The inclusion of plans and policies in budget periods provides an indication of the timeline for the interventions within, but more detail could be provided regarding individual timescales so that it is clear that they will effectively contribute to the emissions reductions expected within the budget.
33. ESS continues to monitor progress towards resolving the issues identified in its investigation on the Scottish Government’s previous Climate Change Plan, [\(IESS.23.020\)](#). ESS’ preliminary conclusions from this work were that the Scottish Government’s most recent CCP (2019 CCPu):
- did not meet statutory requirements to provide quantified emission reductions for individual proposals and policies
 - did not fully meet statutory requirements to provide clear timelines for all proposals and policies
 - did not establish clear ownership and responsibility for monitoring the delivery of individual policies and proposals
 - was not subject to the reporting requirements introduced in 2019 (including the integration of just transition principles) but the next plan must meet these requirements
34. If the next Climate Change Plan is not compliant with statutory requirements or poorly implemented, ESS will consider further intervention at that time.

35. Below we set out how the draft Plan responds to the points above in paragraph 33:

- does provide quantified emissions reductions for a majority of (but not all) plans, but does not provide this detail for proposals
- does provide relatively clear timeline for many policies, but not for proposals
- does not establish clear ownership and responsibility for the monitoring and delivery of individual policies and proposals. We have noted above that the plan provides limited detail and contingency planning, and highlighted that the lack of clarity around responsibility may impact ease of delivery
- has embedded some of the new requirements introduced in the [2019 Act](#). For example,
 - the Just Transition principles and the monitoring framework includes emissions and just transition indicators
 - Annex 1 to the draft CCP provides brief qualitative descriptions on how the plan contributes towards UN Sustainable Development Goals
 - Annex 3 sets out an estimate of the costs and benefits per carbon budget and per sector. However, as mentioned in our above response, more detailed costings that provide attribution, a greater breakdown of costings and some indicative values for proposals would be beneficial especially for contingency planning

36. This draft plan has made significant improvements from the CCPu. However, as detailed in this letter, there are a number of areas where further significant improvements could be made. ESS is happy to engage further with the Scottish Government on any of the points raised within this letter.

Yours sincerely,



Mark Roberts

Copies to:
The Scottish Parliament's Net Zero, Energy and Transport Committee