

Case update: IESS.24.046 – September 2026

Description: First review of the Scottish Government's progress on agreed informal resolution actions

On 18 December 2025, Environmental Standards Scotland (ESS) published its informal resolution report¹ on the effectiveness of the Scottish Government's implementation and application of environmental law in relation to incineration capacity in Scotland. ESS identified that gaps within planning and environmental permitting frameworks, together with the absence of an indicative residual waste treatment cap, created a risk that incineration capacity could increase without adequate consideration of Scotland's future residual waste management needs.

As part of the informal resolution process with ESS, the Scottish Government committed to:

- publish an updated analysis of Scotland's incineration capacity requirements
- develop an indicative residual waste treatment cap through Scotland's Residual Waste Plan, due in 2027
- integrate the cap into environmental permitting arrangements to ensure national capacity is considered when assessing environmental authorisations

ESS requested a formal implementation plan from the Scottish Government and committed to monitoring delivery of the agreed actions. This update sets out progress in respect of those commitments.

¹ [ESS-Investigation-Incineration-Capacity-Informal-Resolution-Report-IESS.24.046.pdf](#)

Assessment outcome

The Scottish Government advised ESS that it remains committed to supporting Scotland's transition to a circular economy and reducing reliance on residual waste treatment over time. Since ESS published its informal resolution report, the Scottish Government has published the Circular Economy Strategy for Scotland² and Scotland's Climate Change Plan: 2026-2040³. The Scottish Government's position is that these documents outline the wider strategic framework within which future decisions on residual waste treatment and incineration capacity will be made.

The Scottish Government confirmed that an updated Energy from Waste (EfW) capacity analysis was published by Zero Waste Scotland on 10/11 August 2026. The EfW analysis updates the previous capacity assessment undertaken through the 2024 Landfill Ban Assurance Study⁴ and will inform the development of the Residual Waste Plan that will set the strategic direction for managing residual waste to 2045.

The Scottish Government further advised that work is continuing in accordance with the agreed implementation plan to develop a robust methodology and supporting evidence base for the indicative residual waste treatment cap. The cap is expected to form part of the Residual Waste Plan, which remains due for publication in 2027.

In relation to permitting arrangements, the Scottish Government has reaffirmed its agreement to ensuring that, once the methodology for the indicative cap has been finalised, the Scottish Environment Protection Agency (SEPA) will take national capacity considerations into account when assessing environmental authorisations under its permitting framework.

² [A Circular Economy Strategy for Scotland - gov.scot](https://www.gov.scot/publications/circular-economy-strategy-for-scotland/pages/1-2-introduction-and-why-we-need-it.aspx)

³ [Scotland's Climate Change Plan: 2026–2040 - gov.scot](https://www.gov.scot/publications/scotland-s-climate-change-plan-2026-2040/pages/1-2-introduction.aspx)

⁴ [Landfill Ban Assurance Study | Zero Waste Scotland](https://www.zerowastescotland.org/landfill-ban-assurance-study)

Summary of progress

Agreed Action	Current Status
Publish updated analysis of Scotland's incineration capacity requirements	Updated EfW capacity analysis was published by Zero Waste Scotland on 10 August 2026 ⁵
Develop an indicative residual waste treatment cap	Development work ongoing; methodology, evidence base and modelling are being progressed through the Residual Waste Plan process to establish a robust and appropriate cap
Integrate the cap into environmental permitting arrangements	The Scottish Government has reaffirmed its agreement to ensure national capacity is considered in environmental authorisation decisions once the cap methodology is established

Conclusion

Based on the information provided, the Scottish Government continues to make progress in delivering the remedial actions agreed through ESS' informal resolution process. The publication of updated capacity analysis and continuing work on the Residual Waste Plan represent important steps towards establishing an evidence-based methodology for an indicative residual waste treatment cap.

However, key elements of the agreed actions, including the development of the cap itself and its integration into environmental permitting arrangements, remain in progress. ESS will therefore continue to monitor the delivery and implementation of these commitments against the agreed implementation plan and will provide further public updates in due course.

⁵ [Energy from Waste Capacity report | Zero Waste Scotland](#)