

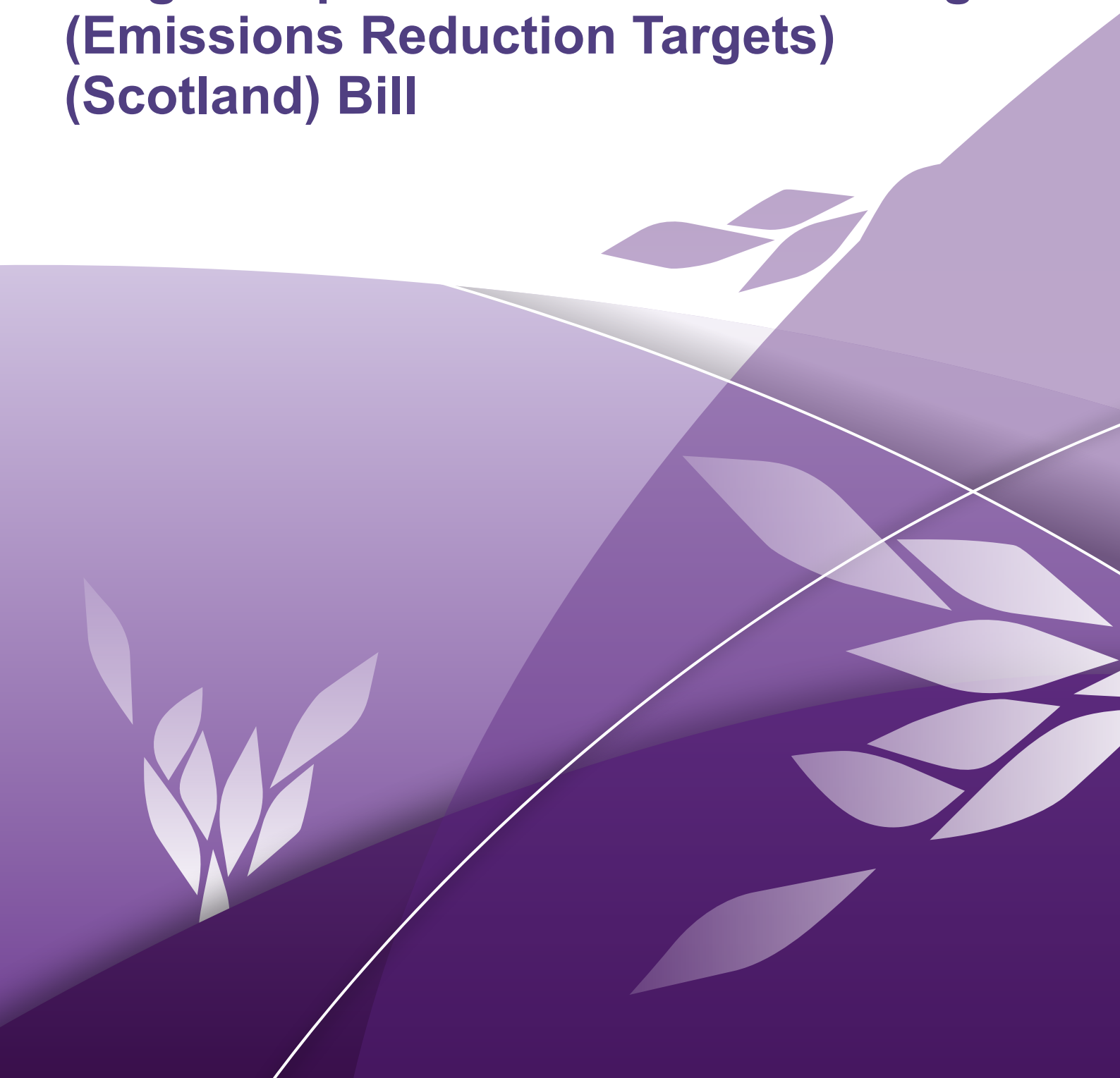


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Net Zero, Energy and Transport Committee

Stage 1 report on the Climate Change (Emissions Reduction Targets) (Scotland) Bill



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Net Zero, Energy and Transport Committee

To consider and report on matters falling within the responsibility of the Cabinet Secretary for Transport and the Cabinet Secretary for Net Zero and Energy, with the exception of matters relating to just transition; and on matters relating to land reform, natural resources and peatland, Scottish Land Commission, Crown Estate Scotland and Royal Botanic Garden within the responsibility of the Cabinet Secretary for Rural Affairs, Land Reform and Islands.



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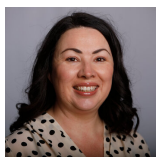
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Executive Summary

Action so far to meet Scotland's ambitious climate change emission reduction targets has been inadequate. Regrettably, we have now reached a point where the interim target is no longer achievable by 2030. This was first announced in April this year but the Bill was not introduced until September. The Scottish Government wishes it to be law by November to avoid legal obligations that it accepts are no longer achievable.

As a Committee, we find ourselves in the position of considering at pace legislation that, while narrowly drawn, is also technical and complex. This is unsatisfactory and should have been avoided. But, within the narrow timeframe given to us, we have sought to hear from a wide cross-section of expert opinion.

We accept that a framework based on carbon budgeting is a better and more flexible system for setting targets for emission reductions than the current approach, and largely welcome the changes the Scottish Government propose in this Bill. We also regretfully accept that the Scottish Government were left with no alternative but to amend interim emission reduction targets, especially the 2030 target. We therefore recommend that the Parliament support the general principles of the Bill. We have made several recommendations for improvements in this report.

We acknowledge the need to set in motion the actions to deliver the next climate change plan as soon as possible. However, effective Parliamentary scrutiny of targets and plans is a crucial component of overall net zero delivery and should not suffer due to the timing of this Bill's introduction or the Scottish Government's understandable wish to re-establish momentum. It is therefore important to ensure that:

- This Committee (and its successors) have time to thoroughly consider proposed Scottish carbon budgets;
- The Scottish Parliament as a whole has time to consider and test the robustness of delivery proposals alongside the proposed carbon budgets; and
- Stakeholders and the public can reflect on proposals and feed in their views.

We note that, in a UK context, a lack of time for sufficient Parliamentary and public scrutiny of carbon budgets and delivery plans has been recognised across party boundaries as a problem. We also note plans later being subject to successful legal challenge. We must avoid this happening here.

It is important to ensure that with these legislative changes, the Scottish Government brings accompanying policy measures to deliver a just transition to net zero by 2045.

Recommendations

1. **The Committee accepts that a framework based on carbon budgeting is a better and more flexible system for setting targets for emission reductions than the current approach. We largely welcome the way this is provided for in the Bill. This is subject to our later observations and recommendations in relation to the sequencing, timing and alignment of key milestones within this new process, to maximise opportunities for effective Parliamentary scrutiny, public consultation and policy development.**
2. **We regrettably accept that the Scottish Government were left with no alternative but to amend interim emission reduction targets, especially the 2030 target. We still consider achievement of a 75% reduction of emissions against the 1990 baseline to be a key milestone for stakeholders and, to an extent, the wider public. It provided a focus and, compared to the relative abstraction of carbon budgeting, was a more understandable target. This also applies to the 2040 milestone of a 90% reduction. The Committee recommends that, once carbon budgets are set, the Scottish Government "translates" this into a revised schedule for achieving:**
 - a 75% reduction in emissions against the 1990 baseline and
 - a 90% reduction in emissions against that baseline**so that these milestones remain transparent and available for scrutiny.**
3. **The Bill is an opportunity to take stock on (a) the general principles that should guide effective and robust Parliamentary scrutiny of interim climate targets now to be set following a carbon budgeting approach and (b) more specifically, what should happen in relation to that scrutiny over the rest of this Parliamentary session ending in Spring 2026.**
4. **The Committee is first agreed on the need for urgency. This requires a new climate change plan, setting out credible, deliverable, detailed and costed proposals to meet the new carbon budget target, to be in place as soon as reasonably possible before the end of this parliamentary session to allow for sufficient scrutiny.**
5. **In order to expedite the next climate change plan we ask the Scottish Government to consider laying a draft of the plan at the same time as it lays regulations setting out carbon budget targets, rather than laying the regulations first and the draft plan only after they are agreed. This would allow Parliament, and wider stakeholders, the opportunity to consider the proposed target in the context of the draft plan, and vice versa, drawing attention to their fundamental connectedness. It would, in our view, enable more informed and deep scrutiny.**
6. **The requirement under new section A4(5) to provide a statement alongside the regulations should be amended to require this to be done when the regulations are laid, and not "as soon as practicable" afterwards.**

7. **In relation to key milestones for Parliamentary scrutiny over the remainder of this session, the Scottish Government must balance the recognised need for urgency in laying a plan against the importance of the Parliament, key delivery partners, and the wider public having a full opportunity to comment on and influence proposals for inclusion in the plan. This includes considering how matters such as recess and dissolution periods may impact on scrutiny. We expect the Scottish Government to be in frequent and open dialogue with the Committee about the timetabling of key documentation over the remainder of this session.**
8. **The Committee supports the five-year period proposed for carbon budgets, noting that this is consistent with existing provisions requiring climate change plans to be published every five years. We also support a general position of budgets and plans running broadly concurrently, with the plan finalised in the light of the target set.**
9. **The Committee notes evidence on both the potential benefits and drawbacks of aligning Scottish and UK carbon budget cycles and did not come to a clear consensus. With no discussion on alignment set out in the Policy Memorandum, the Committee ask the Scottish Government to set out its assessment of the evidence for and against aligning with UK carbon budgets, and of whether aligning this way would delay the Scottish Government working on new and improved plans to deliver net zero. We request this before Stage 2.**
10. **The Committee welcomes the Scottish Government's offer to consider the inclusion of a deadline for laying the regulations to set carbon budgets on the face of the Bill. We recommend that the Bill be amended to specify a maximum period which can elapse between receipt of the advice of the CCC on carbon budget levels and the laying of regulations to set those budgets. There could be some flexibility built in to allow this to be varied by regulation where the Scottish Government can satisfy the Parliament that this is necessary in response to unprecedented or unexpected events.**
11. **The Committee recommends that future draft and final climate change plans must include:**
 - **More detailed information on the cost of each policy and proposal. We recommend that advice on costings in climate change plans should be sought from the Scottish Fiscal Commission;**
 - **More data on the actual emissions reduction to be achieved by individual policies so this can be checked against the carbon budgets;**
 - **More accessible information which can engage the non-expert; and**
 - **More information about the specific responsibilities and actions of different spheres of government.**
12. **The Committee asks the Scottish Government to outline what proposals for public engagement and participation it has developed so far in relation to**

preparation of the next draft climate change plan.

13. **The Committee welcomes the commitment to maintain annual reporting of data on emissions reduction and progress of the policies and proposals in the climate change plan. We have been presented with several proposals as to how these could be improved and made more impactful. We recommend the Scottish Government develop a set of key performance indicators, based on advice of the Climate Change Committee and in consultation with stakeholders, to allow for more accessible and meaningful monitoring of progress.**
14. **The Committee considers it a limitation of the Bill that it only permits one section 36 report to be published, and at the end of each five-year carbon budget period. The Bill should enable a trigger for an earlier report to Parliament, similar to a section 36 report, where projections in annual reports show that meeting the carbon budget target is unlikely. For section 36 reports to be meaningful, they must include details of the policy amendments, and associated anticipated emission reductions, which will be made as a result of the projection of missing the budget target.**
15. **The proposals made in evidence on dynamic reporting of progress towards emissions reduction goals, associated with the key performance indicators, could also support a constant monitoring of progress and corrective actions to stay on course. We recommend the Scottish Government consider this proposal.**
16. **Having the benefit of independent advice from the Climate Change Committee by way of their detailed annual reports on progress in Scotland is a crucial element of the current scrutiny architecture for net zero. The Committee notes that the Bill does not change the current position on the provision of annual CCC Scotland progress reports. The Committee recognises that the CCC must continue to have the resources and access to information it needs in order to continue to carry out this valued role.**
17. **The timetable for this Bill, on an important and technical, if narrow, issue has been challenging. The Committee would have liked to have seen more evidence in the Policy Memorandum that the Scottish Government had considered alternatives to the expedited timetable the Parliament worked to, including whether the Bill could simply have been introduced earlier.**
18. **The Committee acknowledges that advice to the First Minister on UK general election "purdah" from the Scottish Government Permanent Secretary is open to interpretation as to whether "progressing" proposed legislation that has already been announced in the Scottish Parliament includes introducing it. It is not helpful that there is this ambiguity and we will be writing to the Scottish Parliament Constitution, Europe and External Relations Committee asking if it could consider this matter.**
19. **The limited detail in the policy memorandum will require that any secondary legislation concerning net zero is accompanied by detailed impact assessments.**

20. **The Committee notes the views of the Finance and Public Administration Committee and recognises the extensive work it had done on consideration of Financial Memoranda. As it states, information on the costs of policies and proposals will be included in the draft climate change plan. We have already recommended this should be detailed, in particular to allow for comparison with the financial budget and we expect an appropriate level of financial detail to be set out in the draft plan preceding it so that this can be properly interrogated via the scrutiny process.**
21. **The Committee agrees to the general principles of the Bill at Stage 1. It is deeply regrettable that the catalyst for the Bill's introduction was recognition that a key statutory milestone on the journey to net zero was no longer achievable. However we accept that the opportunity should also be taken to move to a multi-year carbon-budgeting process, which most stakeholders have agreed is a more effective way of measuring progress. It was also regrettable that the Bill could not have been introduced earlier, allowing more time for scrutiny.**

Membership changes and references to the Cabinet Secretary

22. Ben Macpherson MSP was replaced by Michael Matheson MSP as Committee member and Deputy Convener on 11 September 2024. The Committee thanks Ben Macpherson for his contribution to consideration of the Bill, including during pre-introduction scrutiny.
23. Between the initial statement confirming this legislation and its introduction, the Cabinet Secretary for Net Zero and Energy went on maternity leave. References in this report to the Cabinet Secretary for Net Zero and Energy are to Màiri McAllan MSP. References to the Acting Cabinet Secretary for Net Zero and Energy are to Gillian Martin MSP.

Introduction

24. The [Climate Change \(Emissions Reduction Targets\) \(Scotland\) Bill](#) was introduced on 5 September 2024. The Bill was accompanied by:
 - [Policy Memorandum](#)
 - [Explanatory Notes](#)
 - [Delegated Powers Memorandum](#)
 - [Financial Memorandum](#)
 - [Statement on Legislative Competence](#)
25. The Policy Memorandum describes the purpose of the Bill as "...to amend the Climate Change (Scotland) Act 2009 ("the 2009 Act"), in the wake of the Climate Change Committee's ("CCC") advice that Scotland's interim emissions reduction target for 2030 is beyond what can be achieved." ¹
26. We will use the same abbreviations of "2009 Act" and "CCC" in this report too.
27. On 10 September, the Parliamentary Bureau referred the Bill to the Net Zero, Energy and Transport Committee to consider and report to Parliament on the general principles of the Bill.

Legislative framework on climate change and need for this Bill

28. The 2009 Act established the legal framework for setting and reporting on progress towards meeting Scotland's emissions reduction targets. It was further amended by the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 (the 2019 Act), the same year that the Scottish Government declared a climate emergency. The 2019 Act imposed more stringent targets.
29. The legislation sets out interim and final targets, with annual targets following a straight line trajectory between interim targets and final targets. The key remaining targets are (from a 1990 baseline):
 - the interim target of at least 75% reduction by 2030;
 - the interim target of at least 90% reduction by 2040; and
 - a final target of net zero emissions by 2045.
30. The 2009 Act requires the Scottish Government to produce a report on policies and proposals - a climate change plan. This must include detail of the policies the Scottish Government will put in place to meet the statutory emissions reduction targets.
31. Climate change plans must be produced every five years. A draft of each plan must be laid in the Scottish Parliament at least 120 days before the plan can be finalised.

The statutory deadline for production of the next climate change plan is March 2025. The Policy Memorandum cites the deadline for laying a draft as 22 November.

32. There was a commitment in the Bute House Agreement between the SNP and Scottish Greens to publish the draft in the first half of the parliamentary session.² The Cabinet Secretary then committed to publication by November 2023.³ However, the Scottish Government delayed this saying that policy announcements by the then Prime Minister in September 2023 required them to rethink their approach.⁴
33. The CCC, the independent advisor to governments in the UK on climate change policy, had been due to produce its annual Scotland progress report in December 2023. In the absence of a climate change plan, this was postponed. The CCC eventually published its report in March 2024.⁵ Among its conclusions were:
 - "Scotland missed its 2021 annual legal target. This is the eighth target in the past 12 years that has been missed."
 - "The acceleration required in emissions reduction to meet the 2030 target is now beyond what is credible."
 - "Scotland is therefore lacking a comprehensive strategy that outlines the actions and policies required to achieve the 2030 target."
34. This was followed by the Scottish Government announcing on 18 April that there would be a new legislative approach to setting emissions reduction targets.⁶ In the statement, and in further public communications over the following weeks, other details were confirmed:
 - The 2030 target would be removed;
 - The current system of a net zero target, supported by key interim targets and annual targets would be replaced by a system of five year carbon budgets; and
 - The ultimate target of achieving net zero in emissions in Scotland by 2045 would, however, be retained.⁷
35. The Cabinet Secretary, in her 18 April announcement, said this new legislation would be "expedited".⁸ This was to avoid running into the legal duty to produce by this November a draft climate change plan in relation to the 2030 target that the Scottish Government, in light of the CCC's report, now accepts is beyond reach.

Committee scrutiny

36. We took evidence from the CCC on its progress report on 23 April, days after the announcement of the Bill.⁹ We also heard from the Cabinet Secretary on 28 May.¹⁰ Both these sessions had been planned in advance but were an opportunity to ask about the proposed Bill. The then Chief Executive of the CCC expressed concern about the status of current legislation in light of the announcement,

worrying it could be "empty vessel legislation". He said these are "dangerous moments" and warned against this situation continuing beyond a few months.¹¹ The Cabinet Secretary confirmed to us that the 2030 target was not achievable and that, to make progress, interim targets and the framework for setting them must both change. She confirmed that she wished to see the legislation expedited, to avoid the November backstop.¹²

37. Following the 18 April announcement, it was expected that the Bill would be introduced before summer recess.¹³ But the Cabinet Secretary told us on 28 May that, following the announcement of a UK general election on 22 May, she could not now confirm when the Bill would be introduced.¹⁴ The First Minister would go on to make similar comments to explain the delay in introducing the Bill in an evidence session with the Conveners Group on 18 September.¹⁵ We note published advice on UK election "purdah" from the Permanent Secretary to the Scottish Government, issued just after the then Prime Minister's 22 May announcement, which states:

” "...that essential Government business should and will continue, ensuring Civil Servants deliver on your Government's priorities consistent with the pre-election guidance. This includes progressing legislation already introduced to the Scottish Parliament, and legislation which the Scottish Government has already announced it intends to bring forward."¹⁶

38. In anticipation of the Bill, and in increasing awareness of being left with very little time for formal Bill consideration, the Committee discussed a pre-legislative approach to scrutiny on 25 June 2024. We agreed to hold a targeted call for views over the summer on information by then in the public domain on the likely main elements of the Bill. We received 52 submissions. Whilst not technically submissions on the Bill, they often provided helpful and relevant views in relation to what turned out to be the Bill's provisions and form part of the body of evidence for this report. Following the Bill's introduction, we held three evidence sessions on 10, 17 and 24 September, details of which are annexed to this report. The Scottish Parliament Information Centre produced a Briefing on the Bill¹⁷ and also summarised the responses received to the call for views.¹⁸
39. The Committee thanks all those who have contributed to consideration of the Bill by providing views, both in writing and in person. Witnesses were required to give public evidence having had less time than is standard for careful consideration of the Bill and associated documents, and for that reason we are especially grateful for their assistance.

Consideration by other Committees

40. The Delegated Powers and Law Reform (DPLR) Committee considered the Bill at its meeting on 10 September. The Committee then wrote to the Acting Cabinet Secretary for Net Zero seeking further clarification¹⁹ on two aspects of regulation making powers within the Bill. These are discussed at the appropriate point in the report. The DPLR Committee published its report on 12 September, highlighting the questions it had posed to the lead Committee. The Cabinet Secretary responded to

the Committee on 12 September, after its report was published.²⁰

41. The Finance and Public Administration (FPA) Committee ran a [call for views](#) on the Bill's Financial Memorandum between 12th and 20th September. Responses were published on 24 September.²¹ The FPA Committee Convener wrote to us on 1 October, as noted further below.²²

Overview of the Bill

42. The Bill amends the 2009 Act to establish a carbon budget approach to target setting, with budgets set through secondary legislation using advice from the CCC. The proposed system will replace annual and interim targets and it will also make provision for how future climate change plans should reflect the carbon budgeting approach.
43. The Bill does not affect the existing statutory target of net zero emissions by 2045. The CCC have said this remains the appropriate target for Scotland²³ and that, despite a loss of momentum, there is still a "credible path" to achieving it.²⁴
44. Section 1 of the Bill defines a carbon budget. Staying within a carbon budget prescribed for any 5-year period is to be known as the "Scottish carbon budget target". The Scottish Ministers must ensure this is met.²⁵ It inserts into the 2009 Act new section A2, which defines carbon budgets and associated concepts. A carbon budget is described as "the number of tonnes of carbon dioxide equivalent prescribed for a given period".²⁶ Not exceeding the prescribed number of tonnes of carbon dioxide for a prescribed period is referred to as the "Scottish carbon budget target".²⁷ Proposed section A4 requires Ministers to set carbon budgets through regulations to cover every year between 2026 and the net-zero target year.²⁸
45. Section 2 makes various changes to the text of the 2009 Act but the most significant is to remove all current remaining targets in the Act (other than the final 2045 target) which are based on annual percentages. Other changes in section 2 include textual changes to the 2009 Act to remove references to annual and interim targets and ensure alignment of provisions with the new carbon budgeting process.
46. Section 3 requires the next climate change plan to be published "as soon as practicable after the first regulations setting a Scottish carbon budget come into force".²⁹
47. Section 4 requires that the regulations to set carbon budgets should do so by inserting text into the 2009 Act so that the target always appears on the face of the Act. It also requires advice to be sought on the budget-setting regulations.

Lessons to be learned from missing the 2030 target

48. The main reason for this Bill being before the Parliament now, and under an expedited timescale, is the Scottish Government's acceptance that the 2030 interim target cannot be reached, and the short-term consequences flowing from that, within the current statutory architecture. The Scottish Government's view is that the only viable remedy is to remove the target. It was understandable that witnesses would wish to reflect in some of their evidence as to why the target will not be hit and the lessons to be learned from that. The CCC, for example, called for more urgent delivery in areas such as tree planting, heat pump installation and installation of public electric vehicle charging points.³⁰ Other issues raised in evidence include:
- Investment in greenhouse gas removal technologies;³¹
 - Addressing skills gaps in sectors key to reaching net zero;³²
 - Joined up thinking across Government;³³ and
 - Sufficient funding, guaranteed over the long term.³⁴
49. Scotland's current climate emission reduction targets are ambitious. They go beyond the advice the CCC gave at the time of the Parliament passing the 2019 Act. As the CCC's 2022 and delayed 2023 reports have clearly signposted, action and progress have not kept pace with ambition.³⁵ Whether the 2030 target was always too ambitious or that the problem was in a failure of delivery was touched on in evidence. Mike Robinson of Stop Climate Chaos Scotland said:
- ” I cannot help saying that the targets were not unachievable...It has been a failure of action, not a failure of ambition, that has led us to where we are now. ”
36
50. Given the timescales applying to this Bill, our focus at Stage 1 has been on the implications of moving to a system of carbon budgeting, especially in terms of future reporting and scrutiny of progress towards net zero rather than on the detail of why the 2030 target will be missed.
51. However, there will be the opportunities for all committees to monitor and encourage net zero delivery over the remainder of this Parliamentary session. Collaborative scrutiny of net zero issues is a strategic priority of the [Conveners Group](#). We look forward to considering carbon budget proposals and a draft of the next climate change plan over the coming months, and whether climate change targets, policies and funding appear to all be properly aligned.³⁷ The report discusses later how to ensure Parliament has the time and information it needs under the revised process created by the Bill to carry out effective and robust scrutiny of targets and plans.

Carbon budgeting versus annual and interim targets

52. The Explanatory Notes say:

”Whereas interim and annual targets are concerned with emissions levels for a particular year, a Scottish carbon budget target is concerned with emissions levels over the period for which the budget is set (which will typically be five years).”³⁸

53. The Policy Memorandum notes "Multi-year carbon budgets can....provide a more reliable framework to monitor sustained progress in emissions reduction".³⁹

54. We sought to explore the merits of moving to a system of carbon budgets, which are currently used in Wales and Northern Ireland as well as other countries around the world.⁴⁰ This system is also used for the budgets set for targets covering the whole of the UK, including Scotland's contribution.

55. This reform is supported by the CCC for a number of reasons.⁴¹ They said annual targets are "vulnerable to year-to-year fluctuations in emissions" which a carbon budget approach would smooth out.⁴² This was echoed in the comments of others.⁴³

56. It was also thought moving to carbon budgets could:

- allow for easier cooperation between the Scottish and UK Government as they would both be working to the same system and potentially the same timescales;⁴⁴
- Provide an opportunity to recalibrate and rejuvenate the focus on meeting the 2045 target;⁴⁵ and
- Be able to "transcend" other events such as "budget cycles, fiscal planning".⁴⁶

57. While there was support for the move to carbon budgets, it was suggested it must be the last change to the system of setting emission reduction ambitions in Scotland.⁴⁷

58. Concerns raised about moving to carbon budgets included:

- Transparency and accountability for meeting targets could be diminished;⁴⁸
- It could impede the momentum and urgency provided by annual targets;⁴⁹ and
- Amendments to the monitoring and reporting requirements could thwart scrutiny of progress.⁵⁰

59. Annual percentage-based targets were conversely seen by some stakeholders as:

- Enabling increased accountability;⁵¹
 - More accessible and easily communicated;⁵² and
 - More easily monitored and reported on.⁵³
60. Some written evidence highlighted that annual targets had not been met, despite these beneficial qualities⁵⁴ and that repeated failure to meet the targets had eroded their credibility.⁵⁵ It was also acknowledged they were vulnerable to events.⁵⁶ Unusually warm or cold winters or another pandemic such as Covid-19 would be real-life examples.
61. Some submissions to our pre-legislative call for views said there was no need to introduce a new framework, and that the focus should be on urgent action.⁵⁷ Others did not state a preference but set out the advantages and disadvantages of each system, again with some highlighting that action and delivery of emissions reduction was the most important factor.⁵⁸

A hybrid system?

62. Carbon budgets are a well established system internationally⁵⁹ and there was no suggestion in our evidence of there being another alternative to percentage-based annual targets that could be considered. However, not everyone accepted that interim targets should be removed altogether, with suggestions of having a hybrid system of carbon budgets and annual targets.⁶⁰ Dr. Thomas Muinzer, Reader in Energy Transition Law, University of Aberdeen supported retention of the interim targets.⁶¹ He said:
- ” Pegging a constantly diminishing greenhouse gas emissions trajectory to interim targets is understood to be a best practice approach in framework climate legislation of this kind, and in proposing to depart from this approach by removing interim targets from the CC(S)A 2009, the Bill departs from best practice and thus weakens the legislative character of the Scottish framework.”⁶²
63. Dr. Emily Nurse, Head of Net Zero at the CCC said that the reason for having to remove targets was disappointing. However moving to the system of carbon budgets should be a complete change. She added that there should be 3 carbon budgets periods up to 2040⁶³ and that there was potential to articulate carbon budgets in a way akin to interim targets for the purposes of easily understanding ambition and progress.⁶⁴

Setting carbon budgets: advice from the CCC

64. The Bill provides that before proposing carbon budgets Ministers must have regard to the most recent advice from the "relevant body", currently the CCC.⁶⁵

Regulations setting a carbon budget should be followed by a statement on (amongst other things) whether the advice and the proposed target are consistent.

66

65. Section 2(4) of the Bill amends the relevant provisions in the 2009 Act to require Ministers to seek advice from the CCC every 5 years. It replaces references to seeking advice on the interim target levels with references to seeking advice on the appropriateness of carbon budget levels.
66. Section 2D of the 2009 Act allows the Scottish Ministers to request advice from the CCC on other matters and Ministers sought views on how to design and implement carbon budgets prior to introducing the Bill. The CCC responded on 14 May.⁶⁷ The Scottish Government has not yet formally requested advice from the CCC on setting carbon budget targets.⁶⁸
67. Some respondents to our pre-legislative call for views thought the Scottish Government need not wait for CCC advice. As various submissions have noted, the Scottish Government already have some advice on the pace and scale of change required.⁶⁹
68. The CCC were clear in their evidence that they thought it was right that the Scottish Government should wait for their view.⁷⁰ Environmental Standards Scotland described them as the "primary player" in giving carbon budgetary advice.⁷¹ The DPLR Committee noted that these provisions would make it hard for regulations to deviate from CCC advice.⁷²
69. The Scottish Government has not always fully taken CCC advice.^{i 73} As discussed later, it disagrees with the CCC on aligning the Scottish and UK carbon budgets.⁷⁴

Is five years the right period for a carbon budget?

70. Section A4(3) requires budgets to be set for a five-year period, with the exception of the final budget leading up to the net zero target year which can be shorter.⁷⁵ Proposed section A5 allows for modification of the carbon budget periods under the affirmative procedure but only where this is necessary to keep the carbon budget periods aligned with international agreements to which the UK is party.⁷⁶ The Delegated Powers Memorandum notes there is an equivalent power in the UK Climate Change Act 2008 and offers the example of the UK Emissions Trading Scheme as an initiative also working to periods of five years. It notes the impact changing the timing of carbon budgets would have on duties such as reporting to Parliament.
71. The CCC recommended the five-year period.⁷⁷ Five-year periods are also used to

ⁱ In its Stage One report on the Climate Change (Emissions Reduction)(Scotland) Bill in 2019, the Environment, Climate Change and Land Reform also noted an inconsistent approach to CCC advice and recommended that where there was divergence, the Scottish Government should provide a clear and transparent rationale.

set budgets for the UK and Welsh Government and the Northern Ireland Executive. The Policy Memorandum says this period will "...provide a reasonable balance between a period which is sufficiently long to provide a more reliable signal of sustained progress, while also being sufficiently short to retain the necessary sense of urgency and allow plans to be adjusted as more information about reducing greenhouse gas emissions becomes available."⁷⁸ Five years is also consistent with the five years the 2009 Act sets out as a the maximum interval between publication of successive climate change plans.

72. The Edinburgh Climate Change Institute said five years may be too long and suggested moving away, in any case, from a static system to a more flexible and dynamic approach.⁷⁹
73. Having five-yearly cycles was discussed in the context of Scottish Parliamentary election cycles. It was argued that it was a step back in terms of scrutiny, in that there would only be one occasion within a Parliamentary session where the Scottish Government would be legally bound to meet a statutory target.⁸⁰

How many budgets?

74. New section A4(1) inserted into the 2009 Act requires regulations to set carbon budgets for every year between 2026 and 2045. The provision would appear to be permissive as to how many carbon budgets may be laid via a single set of regulations.⁸¹ The CCC recommended that the first three carbon budget should be set following their advice in spring 2025.⁸² The Acting Cabinet Secretary for Net Zero and Energy confirmed it was her intention to introduce regulations next year that set carbon budgets covering 2026-2040.⁸³
75. Arguments in support of setting three carbon budgets at the outset included the long-term certainty this would provide, particularly for market stability and investment opportunities.⁸⁴ Some of the written submissions we received suggested the budgets should be set up to 2042 and others called for carbon budgets to be set right up to 2045.⁸⁵

How a carbon budget will be set out

76. Section 1 proposes a new section A4(2) which defines how the carbon budgets should be expressed in regulations. They can be "...measured in the actual number of tonnes of carbon dioxide equivalent prescribed for a given period, or in terms of a percentage reduction compared to the baseline."⁸⁶ In his letter of 14 May, the Interim Chair of the CCC makes clear there are advantages to both methods but that while the ambition will be equivalent when set, the two will diverge as "changes are made to the inventory of emissions."⁸⁷
77. The table below sets out perceived advantages and disadvantages of either approach as put forward in evidence.

Advantages and disadvantages of two methods of expressing emission reduction

	Absolute levels of emission reduction measures in tonnes	Percentage reduction against a baseline
Ease of understanding and communication	Provides the most "...simplicity and therefore clarity on the levels of emissions that will be permitted." ⁸⁸	More accessible, easily understood and communicated ⁸⁹
Changes to emissions inventory	Susceptible to certain changes in the emissions inventory.	Less vulnerable to changes in the way the inventory is calculated as it will "...affect estimates in both the budget period and the baseline year." ⁹⁰ The impact on the required percentage change will generally be smaller than that on the absolute level of emissions in the budget years.
Link to the baseline		Intrinsically linked to the baseline ⁹¹ and "if there are changes to this estimate, then these will impact the level of the percentage reductions required." ⁹²
Balance of effort required across different sectors		When emissions diverge from the baseline, so too will the balance of emission required across different sectors."This could make budgets based on percentage reductions vulnerable to impacts from inventory changes, even if these do not substantially affect the absolute level of emissions during the budget period." ⁹³

78. The regulations may also express the budget as "...a method for calculating the figure". ⁹⁴ The Explanatory Notes state that using this method could mean:

“ "... that the budget amount at the end of a budget period may be different from what it would have been had the budget been specified as a number calculated at the start of the period using the formula. This is because changes in knowledge and methodology in the climate-science sphere mean that the formula’s input values (such as the baseline), although historical, may nevertheless change over time, so that the formula’s output may be different in 2030 from what it was in 2026."

The CCC agreed with this flexibility, seeing pros and cons to both. ⁹⁵ Many of the responses to our call for views also agreed with this position.

79. We note that the way budgets and reductions are to be expressed differs among the proposed regulations and reports on progress. Proposed section A2(1) defines a carbon budget as "...the number of tonnes of carbon dioxide equivalent prescribed for a given period" whereas annual reports will provide an update on "...the percentage by which Scottish emissions are lower than the baseline." ⁹⁶

Surplus

80. There is no mechanism in the Bill for allowing any surplus in reductions to carry over from one carbon budget to another. This is to ensure "...overperformance on one budget cannot result in a reduction of ambition for another." ⁹⁷ This reflects many of the opinions in our evidence session on 17 September ⁹⁸ and pre-legislative call for views. ⁹⁹

81. A few respondents did think it should be acceptable to carry forward surpluses as

long as some conditions were applied.¹⁰⁰ Examples offered included limits on how much was carried forward or that the surplus could only be used in the budget immediately afterwards. Some respondents said that the ability to carry forward surplus may incentivise the Government to achieve earlier emissions reductions.
101

82. On deficits, it was mostly thought these should prompt more action. A deficit may trigger a section 36 report (discussed later in this report).

83. **The Committee accepts that a framework based on carbon budgeting is a better and more flexible system for setting targets for emission reductions than the current approach. We largely welcome the way this is provided for in the Bill. This is subject to our later observations and recommendations in relation to the sequencing, timing and alignment of key milestones within this new process, to maximise opportunities for effective Parliamentary scrutiny, public consultation and policy development.**

84. **We regretfully accept that the Scottish Government were left with no alternative but to amend interim emission reduction targets, especially the 2030 target. We still consider achievement of a 75% reduction of emissions against the 1990 baseline to be a key milestone for stakeholders and, to an extent, the wider public. It provided a focus and, compared to the relative abstraction of carbon budgeting, was a more understandable target. This also applies to the 2040 milestone of a 90% reduction. The Committee recommends that, once carbon budgets are set, the Scottish Government "translates" this into a revised schedule for achieving:**

- **a 75% reduction in emissions against the 1990 baseline and**
- **a 90% reduction in emissions against that baseline**

so that these milestones remain transparent and available for scrutiny.

Timing and order of carbon budgeting milestones, and consequences for effective scrutiny

85. The single most complex issue the Committee has had to consider at Stage 1 is how key milestones under the new process in the Bill are likely to unfold and the implications this has for effective Parliamentary scrutiny and public consultation over the coming months and - more speculatively - into future years all the way to 2045. There is a dynamic interplay of factors to take into account, including:
- When the first regulations setting carbon budgets will be laid;
 - The Parliament's scrutiny role in relation to those regulations, and whether the scrutiny process currently set out in the Bill is the right one for them;
 - The right time after regulations have been approved for the Scottish Government to lay a climate change plan setting out how it proposes to hit the target set out in those regulations, and - counting back from this - the right time to lay a *draft* climate change plan for Parliamentary consideration;
 - Whether aligning Scottish carbon budgets with carbon budget cycles set in the rest of the UK should be prioritised;
 - Whether aligning Scottish carbon budgets with the typical 5-year election cycle of Scottish Parliament elections should instead be prioritised, as well as considering the overall "rhythm" of the Scottish Parliamentary calendar and the impact this can have on scrutiny, especially as an election approaches; and
 - Overall, the widely-agreed need to get Scotland's climate ambitions back on track as soon as possible and the extent to which that consideration trumps any of the other ones listed above.
86. In this section, we consider all these matters, ending with observations and recommendations about how an optimal process of scrutiny could unfold, and whether this requires any changes to the Bill, recognising the trade-offs involved.
87. Key milestones in the process envisaged under the Bill are:
- The CCC gives advice on carbon budgets to the Scottish Government (as already discussed above);
 - The Scottish Government then lays regulations to set a budget or budgets in the light of that advice. These must be considered under the affirmative procedure, giving the Parliament 40 days to dispose of them;
 - "As soon as practicable" after the first set of regulations setting a budget or budgets have come into force, the Scottish Government must lay its next climate change plan in the Parliament; and
 - Counting back from this, it must lay a draft climate change plan for the

Parliament to consider. A minimum of 120 days must elapse between the laying of the draft plan and the adoption of the finalised plan.ⁱⁱ

88. Under the 2009 Act, a new climate change plan must be laid at least every five years, and the Bill does not change this (other than removing the deadline for laying the next plan, as explained earlier in the report). They are, however, expected to plan forward further than this five-year span. The Cabinet Secretary told us she expected the next climate change plan to cover the period up to 2040.¹⁰²

Urgency

89. A key theme of Stage 1 evidence has been urgency. Respondents repeatedly stressed the need to get Scotland's net zero ambitions quickly back on track. Having a new climate change plan in place as soon as possible was seen as key to restoring that urgency and giving confidence to key delivery partners and the wider public.¹⁰³ Dr. Alina Averchenkova of the Grantham Research Institute on Climate Change and the Environment at LSE said:

” "... ambitious targets that are not backed up by credible implementation plans do not work. That is the case not only in Scotland but around the world." ¹⁰⁴

90. There was concern about a vacuum developing if a new plan was not laid soon.¹⁰⁵ The Royal Scottish Geographical Society and Friends of the Earth Scotland said that the Bill should not stop some form of climate change plan being published by the current deadline.¹⁰⁶ The Committee notes that this approach is precedented, with the Scottish Government having laid a "Climate Change Plan Update" (not a formal statutory document) in the last Parliamentary session. Dr. Emily Nurse of the CCC said that a year's lead-in time might be appropriate for carbon budget target set for several years in the future but that:

” "... we need a plan that will start now. We should be taking the actions already; we should not be waiting until we have the plan before doing so. It will be too late if we wait for two years. If the budget starts in 2026, you cannot wait until 2027 or 2028 to have a plan for it. There definitely needs to be a draft plan next year, so that you can start looking at what is happening." ¹⁰⁷

91. There were concerns over the term "as soon as practicable" used in section 4.¹⁰⁸ Catherine Higham of the Grantham Research Institute on Climate Change and the Environment at LSE said the phrase "...leaves a lot of room for manoeuvre."¹⁰⁹ Her colleague Dr. Averchenkova referred to international research highlighting the effect of not having specified timelines for a equivalent of the climate change plan.¹¹⁰ She said:

” "...the failure to specify the timeline creates the scope for political backsliding, and the commitment to climate action by the Government might fade. Therefore, it is really important to have a clear timeline in the legislation." ¹¹¹

ii The 120-day requirement is an existing provision unaltered by the Bill.

How quickly will the first carbon budget(s) be set?

92. The Bill does not specify how soon after receiving advice from the CCC the Scottish Government must lay regulations setting carbon budgets. This contrasts with the UK Climate Change Act 2008.¹¹² We heard calls, including from the CCC, for this to be set out on the face of the Bill.¹¹³ Some suggested time periods, typically three months or fewer.¹¹⁴ It was seen as important to have some certainty for planning purposes.¹¹⁵ Deadlines for setting targets in legislation are not especially uncommon and are recently precedented.¹¹⁶
93. The DPLR Committee asked the Acting Cabinet Secretary if she was minded to set out a deadline in the Bill "... for example by reference to a timescale following the delivery of advice from the Climate Change Committee".¹¹⁷ When we put a similar question to her, she agreed she would consider it. But she expressed concern about a deadline that might conflict with other requirements such as considering CCC advice before setting the carbon budget levels.¹¹⁸ In subsequent correspondence, she said it could take less than one week for the advice to be translated into regulations¹¹⁹ and confirmed she was considering an amendment to set a timescale between receipt of CCC advice and laying regulations.¹²⁰

Parliamentary process for considering carbon budgets

94. Carbon budgets are to be set via regulations made under the affirmative procedure (i.e. there must be a motion to approve the regulations and the opportunity of a debate). The percentage-based targets that the Bill will replace were, by contrast, set by primary legislation which the Parliament had several months to consider.
95. The Delegated Powers Memorandum explains that the expedited nature of this legislation is a reason for it setting the carbon budget in subordinate legislation rather than on the face of the Bill:

” "In order for the Bill to achieve one of its principal aims, namely deferring the deadline for producing a climate change plan until the necessary legislative changes have been made to allow a competent plan to be produced, the Bill needs to have been enacted sooner than it is reasonable to expect the UK Climate Change Committee to be able to provide sound advice on the appropriate level of Scottish carbon budgets." [...] ¹²¹

Rather than set Scottish carbon budgets on the face of the Bill without the benefit of that advice [from the CCC], the Government's view is that it is better for the Parliament to approve the general legislative scheme for Scottish carbon budgets first, and for the specific budgets to then be set by regulations (subject to parliamentary oversight through the affirmative procedure) once expert advice from the UK Climate Change Committee has been received.” ¹²²

96. Questioned further on this issue by the DPLR Committee, the Acting Cabinet

Secretary said the alternative would have been to lodge one Bill now (to address the inability to comply with the current target framework) and a second Bill sometime after Spring 2025, following CCC advice. She said this would not be "a good use of Parliamentary time and resource".¹²³

97. The Delegated Powers Memorandum also notes that this approach gives the Scottish Ministers flexibility to amend the budgets on account of other legislative changes; for example if the net-zero emissions target year were to be changed or on account of changes in climate science or other technologies. The Acting Cabinet Secretary made similar points in her evidence to this Committee.¹²⁴ There is clearly a trade-off between, on the one hand, providing certainty in target-setting, to enable effective forward-planning and, on the other, being responsive to developments, including unexpected ones.
98. When laws are made by regulations rather than Bills, scrutiny is limited in two main senses:
- it is strictly time-limited: usually 40 calendar days (unless there is a recess period of 5 days or more during the 40-day period, in which case the clock is stopped for recess). This gives very little time for meaningful consultation.
 - unlike Bills, orders or regulations laid under an Act cannot be amended: they can only be accepted in full or rejected.

Parliamentary scrutiny of carbon budgets

99. It appears likely that regulations setting carbon budgets would be terse, with the substantive part of the regulations consisting simply of the target itself. This has been the precedent in relation to subordinate legislation setting carbon budgets elsewhere in the UK.ⁱⁱⁱ In our pre-legislative call for views, we asked what effective scrutiny of proposed carbon budgets would look like. Many respondents agreed that adequate consulting time was key.¹²⁵ Various responses said there should be a mechanism to permit the Parliament to make amendments or conditions for approval to the regulations.¹²⁶ Some respondents said the process for setting carbon budgets should have similar rigour and opportunities for scrutiny as that for setting financial budgets.¹²⁷ This was also a comparison made by the DPLR Committee.¹²⁸
100. It is significant to note that many of those expressing support in principle for the Parliament having time to consult on proposals for carbon budgets and to comment on or amend them, did so in a context where they saw targets and plans to implement them as interrelated, if not inseparable. The Royal Scottish Geographical Society stated that there was "significant merit in enabling the Parliament (and other stakeholders) to consider and comment on both draft carbon budgets and draft plans for meeting those budgets".¹²⁹ Professor Graeme Roy of the Scottish Fiscal Commission emphasised the importance of the Parliament having sufficient opportunity to scrutinise three key elements: carbon budgets; the climate change plan; and the Budget Bill, to ensure all three are consistent. We discuss this further later in this section.

iii See e.g. [The Carbon Budget Order 2021 \(legislation.gov.uk\)](https://www.legislation.gov.uk)

Enhanced scrutiny process, including "super-affirmative" procedure

101. We considered whether regulations setting carbon targets should be subject to any form of enhanced scrutiny over and above the standard affirmative procedure. One form of enhanced scrutiny would be to require the provision of particular documentation, data, maps, etc with them. For any such requirement to be legally binding, the approach must be set out in the legislation creating the relevant power.^{iv} In this case, the Bill requires the Scottish Government to set out a statement on the extent to which regulations setting the budget:
- take account of the target-setting criteria mandated in the 2009 Act, and
 - are consistent with the advice the Scottish Ministers received from the CCC.
102. We note that the Scottish Ministers are required to lay this statement "as soon as reasonably practicable" after laying the regulations, rather than at the same time as laying them, which is the point when the 40-day scrutiny period immediately begins to count down.
103. A more enhanced form of scrutiny is a "super-affirmative" procedure . This has no set definition but in essence means any process that gives the Scottish Parliament more opportunity to scrutinise orders or regulations laid in the Parliament. It typically involves a "pre-laying" process of draft regulations being laid before the Parliament for a number of days (often 40, 60 or 90) for representations to be made on them. The Scottish Government must usually take account of these views before laying the regulations for formal scrutiny under the affirmative procedure. Any super-affirmative process must be provided for in the Act creating the relevant power to make regulations.
104. A super-affirmative procedure minimises the two main scrutiny challenges with regulations – it allows for more time for consideration and an opportunity to suggest amendments to a draft of the regulations (though there is still no process for Members to lodge these, only to make recommendations to the Government). This can therefore offer a middle-ground between requiring key provisions (such as carbon budget targets) to be on the face of the Bill or setting these by regulations.
105. Dr. Thomas Muinzer of Aberdeen Law School said that a super-affirmative procedure of some sort appeared in principle to be an appropriate measure of scrutiny for carbon budget targets, as did some other stakeholders.¹³¹ In response to a question about using a super-affirmative procedure for carbon budgets, Professor Graeme Roy of the Scottish Fiscal Commission said that anything that "opens up the conversation" about matters like a proposed target's congruence with

iv We called for this in relation to certain powers created by the Circular Economy Bill in our Stage 1 report. In response, the Scottish Government committed to providing detailed breakdowns of financial and budgetary information alongside regulations, given the absence of details on delivery costs in the Financial Memorandum, although this was a non-statutory commitment - see [Letter](#) from the Minister for Green Skills, Circular Economy and Biodiversity in response to the NZET Committee's stage one report on the Circular Economy (Scotland) Bill - 14 March 2024

the budget and overall delivery would be welcome:

” “How that happens is ultimately up to Parliament and Government to agree on, but the more the process opens up the conversation to more effective scrutiny to let you see things working through, the better.” ¹³²

106. In our stage 1 report on the Circular Economy (Scotland) Bill, we called for initial regulations used to create circular economy targets to be subject to a super-affirmative procedure. ¹³³ This was accepted, with section 8 of the Act mandating a 90-day pre-laying process. During consideration of this Bill, the DPLR Committee asked the Scottish Government whether it had considered applying a super-affirmative process of some form to the target-setting regulations. ¹³⁴ It specifically mentioned a 90-day pre-laying procedure as a possible model, referencing the precedent of regulations to set up deposit return schemes and plastic bag charges.

107. The Acting Cabinet Secretary responded:

” “This would extend the procedure for setting targets start to finish from around 54 days to over 144 days, meaning that the carbon budget targets would take nearly five months minimum to be set after CCC advice in spring 2025. This would also delay the next climate change plan which will be based on the new carbon budgets.” ¹³⁵

108. She reiterated these concerns about delay in her evidence to this Committee. ¹³⁶ In further correspondence she said that Parliament had not considered an enhanced form of scrutiny to be necessary when modifying interim percentage-based emission targets and that, in her view the affirmative procedure remained the appropriate process. ¹³⁷

109. Some witnesses acknowledged the possible risk of extra procedural requirements carbon budgets pushing the laying of the next climate change plan into the election period. Neil Langhorn said: “...we need to get on with setting the budgets and then setting the climate change plan to deliver them”. ¹³⁸

Sequencing carbon budgets and draft climate change plans

110. The Policy Memorandum says that publishing a draft climate change plan after setting the carbon budget will “...provide a direct relationship between the five-year periods of the carbon budgets and CCP so that policies and actions are informed by the emissions reductions targets set through each carbon budget.” ¹³⁹

111. As already noted, a number of stakeholders envisaged scrutiny of draft carbon budgets and draft climate change plans as complementary, with the latter having to set out viable and relatively detailed proposals for how the plan would be met. Some saw the Bill as an opportunity to now move to an approach of setting out proposals for carbon budgets and draft plans in tandem, enabling them to be considered at the same time. ¹⁴⁰ The CCC said:

” "Legislating each budget should be accompanied by a detailed plan identifying what actions will be needed to achieve it and laying out what these enabling policies will be." ¹⁴¹

112. Dr. Emily Nurse of the CCC said that "it is hard to have parliamentary scrutiny of a budget if we have not seen any version of the plan". ¹⁴² Dr. Nurse's view that a new climate change plan was urgently needed were noted earlier. Correspondence following up on her evidence highlights that producing a draft plan alongside proposed targets, rather than after, could speed up finalisation of a plan. She commented that:

” "Assuming a draft plan is available at the time of the proposed budget, the CCC proposes that the final climate change plan should be published no later than one year after the setting of the budget in law." ¹⁴³

113. She also commented that if a draft plan were not ready, this should not be a reason to delay laying regulations to set the budget. ¹⁴⁴ The Edinburgh Climate Change Institute, Aberdeenshire Council and the James Hutton Institute were amongst the stakeholders who supported having a working document or contingency plan when considering proposed budgets. Reasons for being able to consider plans alongside a budget proposals included:

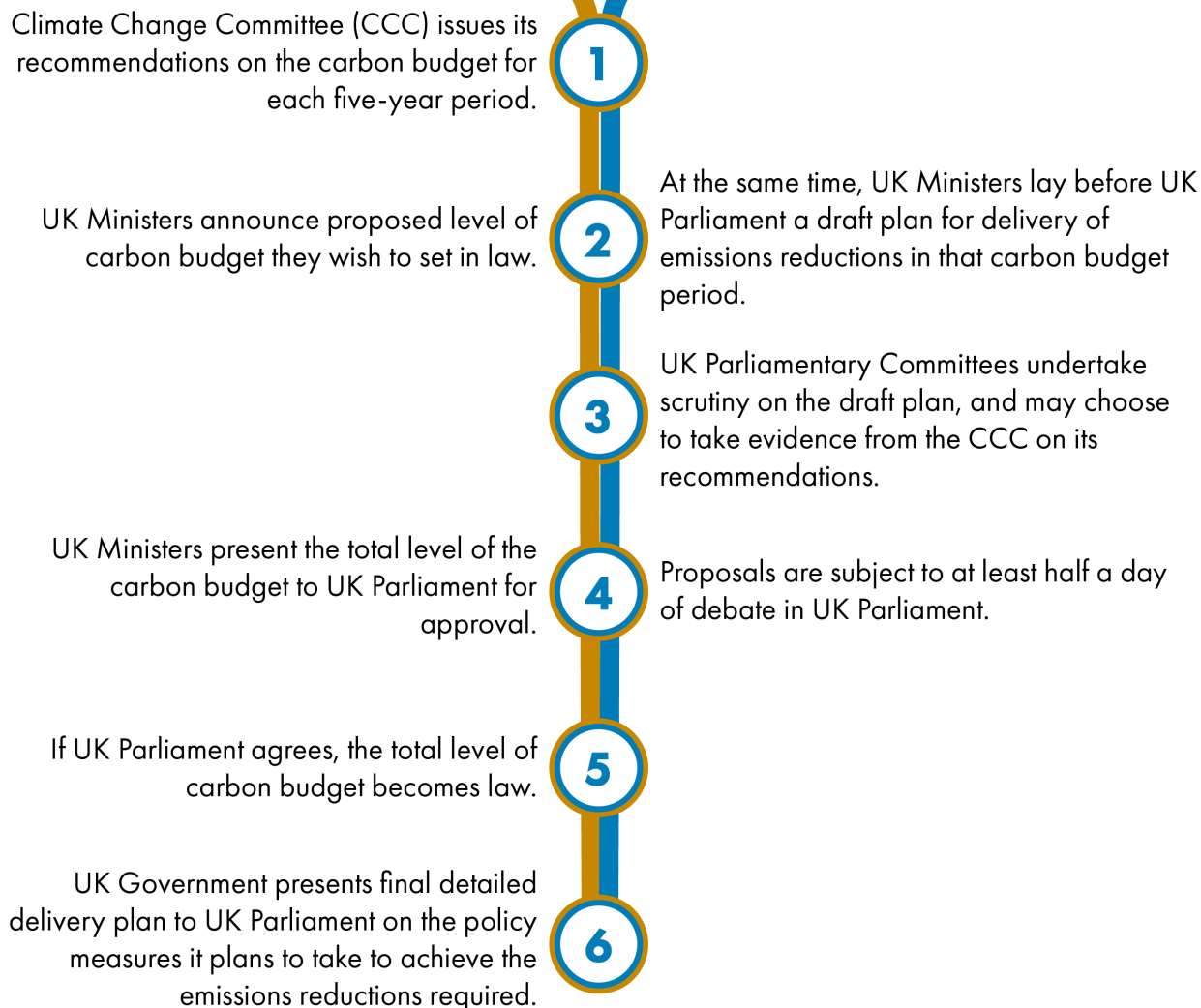
- Avoiding setting the annual and interim targets at a more ambitious level than the CCC recommended without simultaneously considering how they could be achieved; ¹⁴⁵ and
- It would allow for consideration of the cost of meeting the target and the feasibility of the proposed sources of funding, including taxation. ¹⁴⁶

114. Considering proposed targets and draft plans together was put forward near the end of the last UK Parliament by the House of Commons Environmental Audit Committee. Its former chair, the Rt. Hon. Philip Dunne, gave evidence to us on the Bill, and advocated this as an approach that could improve scrutiny and lead to more robust and credible plans. ¹⁴⁷ In making his announcements on changes to net zero policy in September 2023, the Prime Minister had cited a lack of parliamentary scrutiny to justify the need for adjustments. He said "So, when Parliament votes on carbon budgets in the future, I want to see it consider the plans to meet that budget, at the same time." ¹⁴⁸ This prompted the Environmental Audit Committee to consider a new approach, as set out in the following chart. ¹⁴⁹

Environmental Audit Committee proposals for scrutiny of carbon budgets to be accompanied by a draft delivery plan

Current process for approving carbon budgets in UK Parliament

Additional steps proposed for approving carbon budgets in UK Parliament from 2025



Source: SPICe, Scottish Parliament

115. This process is yet to be tested in the new UK Parliament. In their evidence, the Institute for Public Policy Research Scotland advocated a similar but expanded approach. Instead of a single draft plan published before the emission reduction ambition is put into law, they argued for a "...flexible draft Climate Change Plan with various pathways spelled out across different sectors". Considering the draft would be part of the target setting process, rather than coming after it. They acknowledged this could make the process more "laborious and likely time-consuming" but could help legitimise some of the politically difficult choices involved in climate policy.
116. We asked the Acting Cabinet Secretary whether it the Scottish Government would consider laying regulations and a draft plan together. She said she did not think it was achievable, but undertook to reflect further.¹⁵⁰ She said that work on producing a climate change plan is an ongoing, iterative process that continues whether or not advice from the CCC has been recently received.¹⁵¹ The Acting

Cabinet Secretary said that:

” I will not be putting an unfinished climate change plan in front of anyone until we have the CCC’s advice on what such a plan and its associated targets have to look like, and I will not be putting in front of a committee a climate change plan that has not yet gone through the Cabinet. That would not be the process, and it is not how these things are done.”

117. A follow-up letter confirmed that a sequence of CCC advice, then regulations, then a draft plan remained the Scottish Government’s approach. The letter also advised that if regulations were passed in the week beginning 9 June, a draft plan could be laid in the week beginning 23 June.¹⁵²

Alignment with the UK carbon budgets

118. Another factor potentially bearing on timing and sequencing of processes over the coming months relates to whether it is important for Scottish budgets to align with budgets set in the rest of the UK. The majority of those who expressed a view in our pre-legislative call for views recommended alignment with UK carbon budgets.¹⁵³ This is not what the Bill provides, with the first Scottish budget to run from 2026. There appears to be no provision in the Bill allowing this to be varied.

Current and future UK carbon budgets

UK carbon budgets	Period covered	Date budget became law
Fourth	2023-27	June 2011
Fifth	2028-32	July 2016
Sixth	2033-37	June 2021
Seventh	2038-42	

UK and Scottish emissions reduction targets and carbon budgets

Comparison of the UK carbon budget period and levels with the current Scottish approach and proposed carbon budget timescales, along with the UK Nationally Determined Contribution

All figures relative to 1990 levels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Current Scottish annual targets (%)	48.5	51.1	53.8	56.4	59.1	61.7	64.4	67.0	69.7	72.3	75
UK carbon budget	38% (budget covers 5 years; 2018-22)			52%					58% (budget runs for 5 years; 2028-32)		
Scottish 5 year carbon budgets							To be set in secondary legislation in 2025				
UK NDC										68%	

Source: SPICe, Scottish Parliament

119. We heard views that alignment would help the Scottish and UK Governments to coordinate their work better, and enable easier comparison between the two carbon budgets. ¹⁵⁴ It was also suggested that sectors such as heat in buildings would need common approaches across the UK. ¹⁵⁵ The Committee heard about the need for strong cooperation between the governments of the UK and Scotland if any targets are to be achieved. ¹⁵⁶ We were pleased to hear that the Acting Cabinet Secretary felt she had got off to a good start in establishing a cooperative working relationship with the new UK Secretary of State for Energy Security and Net Zero. ¹⁵⁷
120. The CCC would prefer Scottish and UK carbon budgets to align. ¹⁵⁸ Dr. Emily Nurse of the CCC said this had been their advice to the Scottish Government before the Bill had been introduced but added that it could 'work either way'. ¹⁵⁹ Some witnesses also thought alignment would allow for more efficient work for the CCC. ¹⁶⁰ The Scottish Fiscal Commission highlighted the value of consistency and said non-alignment was an additional layer of complexity. ¹⁶¹ They also stressed the links between UK Government action and associated spend. ¹⁶²
121. Alternative views suggested Scotland's earlier net zero target and distinct

decarbonisation pathway could warrant a different approach to timing of the budgets. Environmental Standards Scotland noted the various environmental reporting cycles which could also be candidates for alignment.¹⁶³ Mike Robinson of Stop Climate Chaos suggested the Scottish carbon budget could be more heavily scrutinised if it were distinct from the UK.¹⁶⁴

122. The Acting Cabinet Secretary suggested that alignment would mean a carbon budget could not be set until 2028.¹⁶⁵ This differed from the views of some witnesses who said alignment could involve an initial shorter carbon budget to cover the period from 2026 to 2028 when the next UK carbon budget starts.¹⁶⁶ We heard this has been the approach in Northern Ireland.¹⁶⁷

Next scheduled Scottish Parliament election and implications for scrutiny and sequencing

123. An alternative approach to alignment would be to broadly align budgets and plans with Parliamentary sessions of the Scottish Parliament, which ordinarily run over five years as well. There is an argument that mis-alignment could be politically messy, especially if governments change between elections. The Rt. Hon. Philip Dunne, the former Chair of our counterpart Committee in the House of Commons, commented that:

” You have the perennial problem that, if you end one budget period just before an election, the next budget delivery plan has to be developed before the end of the previous plan and, therefore, the incoming Government will feel that it is bound by the previous one, which it might not welcome.”¹⁶⁸

124. However, at Stage 1, this issue mainly arose in relation to concerns about laying a plan too close to the Scottish Parliamentary election scheduled for May 2026, and the consequences this could have for consultation on and scrutiny of a draft plan laid before it.¹⁶⁹ The Acting Cabinet Secretary told us it was her ambition to lay a draft plan before the summer recess and not to let the process of consideration go into the next parliamentary year.¹⁷⁰ She also said that scrutiny thwarted by the electoral cycle would be the "worst thing that could possibly happen" in the context of laying the draft and final plan.¹⁷¹ With the climate change plan update in 2021, the publication of the draft plan came within months of the election that year.¹⁷² It was published in December 2020 and while committees of the Parliament considered it, the Environment, Climate Change and Land Reform Committee legacy report states a response from the Scottish Government was not received by the time of publication on 23 March 2021.¹⁷³ The final update plan was published on 24 March 2021, the day before the 'campaign recess' that year began.¹⁷⁴ There were calls for deadlines to be included in the Bill to avoid this outcome.¹⁷⁵
125. In follow-up correspondence, the Acting Cabinet Secretary set out a working timetable for publishing budgets and the next plan could be published, following CCC advice next Spring, with Easter recess being the likely time of CCC advice going forward.¹⁷⁶ This suggested a draft climate plan could be published in the

week before the summer recess in 2025. A consultation period next year (and in future years when a draft plan is laid) beginning just before summer recess is not optimal for the Parliament, with a risk of committees having fewer sitting days for consideration, as the 120 deadline is only partly stopped during recess. We also note views that responding to a consultation in summer can be challenging.¹⁷⁷

126. **The Bill is an opportunity to take stock on (a) the general principles that should guide effective and robust Parliamentary scrutiny of interim climate targets now to be set following a carbon budgeting approach and (b) more specifically, what should happen in relation to that scrutiny over the rest of this Parliamentary session ending in Spring 2026.**
127. **The Committee is first agreed on the need for urgency. This requires a new climate change plan, setting out credible, deliverable, detailed and costed proposals to meet the new carbon budget target, to be in place as soon as reasonably possible before the end of this parliamentary session to allow for sufficient scrutiny.**
128. **In order to expedite the next climate change plan we ask the Scottish Government to consider laying a draft of the plan at the same time as it lays regulations setting out carbon budget targets, rather than laying the regulations first and the draft plan only after they are agreed. This would allow Parliament, and wider stakeholders, the opportunity to consider the proposed target in the context of the draft plan, and vice versa, drawing attention to their fundamental connectedness. It would, in our view, enable more informed and deep scrutiny.**
129. **The requirement under new section A4(5) to provide a statement alongside the regulations should be amended to require this to be done when the regulations are laid, and not “as soon as practicable” afterwards.**
130. **In relation to key milestones for Parliamentary scrutiny over the remainder of this session, the Scottish Government must balance the recognised need for urgency in laying a plan against the importance of the Parliament, key delivery partners, and the wider public having a full opportunity to comment on and influence proposals for inclusion in the plan. This includes considering how matters such as recess and dissolution periods may impact on scrutiny. We expect the Scottish Government to be in frequent and open dialogue with the Committee about the timetabling of key documentation over the remainder of this session.**
131. **The Committee supports the five-year period proposed for carbon budgets, noting that this is consistent with existing provisions requiring climate change plans to be published every five years. We also support a general position of budgets and plans running broadly concurrently, with the plan finalised in the light of the target set.**
132. **The Committee notes evidence on both the potential benefits and drawbacks of aligning Scottish and UK carbon budget cycles and did not come to a clear consensus. With no discussion on alignment set out in the Policy Memorandum, the Committee ask the Scottish Government to set**

out its assessment of the evidence for and against aligning with UK carbon budgets, and of whether aligning this way would delay the Scottish Government working on new and improved plans to deliver net zero. We request this before Stage 2.

- 133. The Committee welcomes the Scottish Government's offer to consider the inclusion of a deadline for laying the regulations to set carbon budgets on the face of the Bill. We recommend that the Bill be amended to specify a maximum period which can elapse between receipt of the advice of the CCC on carbon budget levels and the laying of regulations to set those budgets. There could be some flexibility built in to allow this to be varied by regulation where the Scottish Government can satisfy the Parliament that this is necessary in response to unprecedented or unexpected events.**

Content and collaborative development of the next climate change plan

Content of the Plan

134. Stage 1 scrutiny was an opportunity to take stock more generally on good practice relating to climate change plans. The 2009 Act requires the Scottish Government to produce a climate change plan to show it will meet the emission reduction targets. It must specify the policies and proposals the Scottish Government will implement to meet its climate change targets.¹⁷⁸ It must include chapters on how it will address specific sectors of the economy and an estimate of costs and benefits of the proposals.¹⁷⁹ Information on several specific policy areas is also to be included in the Plan.¹⁸⁰
135. A new plan is required every five years but should set out longer-term thinking and planning. Evidence noted the need to strike a balance between long-term planning, to provide reliable market signals for business and investment, and the need to be precise and specific.¹⁸¹
136. Dr. Emily Nurse of the CCC said the next climate change plan should cover the period up to 2040.¹⁸² We were told of the importance of long term thinking in developing policies, with areas such as tree planting, transport and buildings cited as examples where time and planning were required to yield results.¹⁸³ Responses to our pre-legislative call for views provided various suggestions on the periods to be covered, including:
- Five year periods of the carbon budgets (with differences of opinion as to which five years the next plan should cover);¹⁸⁴
 - Long term plan with five-yearly reviews;¹⁸⁵
 - A plan covering the period from 2025 up to the 2045 net zero target;¹⁸⁶
 - 10 years;¹⁸⁷ and
 - Existing timeframe of 2025-2040.¹⁸⁸
137. The Edinburgh Climate Change Institute highlighted the ongoing planning approach used in Sweden via an online platform. They said:
- ”** While the emissions are published annually, the climate actions are updated on a much more regular basis, enabling a much more flexible approach to planning and monitoring. Use of the ClimateView platform has recently been purchased on behalf of all 32 local authorities by the Scottish Climate Intelligence Service."¹⁸⁹
138. The Bill does not seek to amend the content of the plan, the requirements around which were updated and strengthened by the 2019 Act. A draft of a plan adhering to

these requirements has yet to be laid. However, in responses to our pre-legislative call for views, the fact that the 2030 target is not going to be met was cited as evidence that formal requirements around climate change plans do not work.¹⁹⁰ Environmental Standards Scotland said that previous plan failed to include "...quantified emissions reductions for individuals proposals and policies".¹⁹¹ The Royal Society of Edinburgh said the existing CCP monitoring reports were inaccessible to the non-expert.¹⁹²

139. Having robust plans was seen as important, with reference to the legal challenges made to UK Government delivery plans.¹⁹³ Friends of the Earth Scotland and Stop Climate Chaos Scotland said the s35 requirements should mirror those in section 13 of the UK Climate Change Act 2008.¹⁹⁴ This states:

” "The Secretary of State must prepare such proposals and policies as the Secretary of State considers will enable the carbon budgets that have been set under this Act to be met."

140. The comparable provision in the 2009 Act is s35(2) which states:

” "The plan must, in particular, set out—

(a)the Scottish Ministers' proposals and policies for meeting the emissions reduction targets during the plan period"

141. Other views in evidence were that plans would be strengthened by including:

- the actual emissions reduction intention of each policy and proposal, and the need for "all the measures in the plan..." to "add up to what is required to achieve the carbon budget."¹⁹⁵
- The estimated costs of each policy and proposal, particularly for long term forecasting;¹⁹⁶
- More attention to specific responsibilities and actions of UK, Scottish and local government, and the links between these;¹⁹⁷ and
- The granular detail of the scale of each policy. Quantifiable goals, which in turn could be measured for progress, were called for and examples of numbers of heat pumps installed and trees planted were offered.¹⁹⁸

142. The Scottish Fiscal Commission emphasised the importance of costings being sufficiently detailed if they are to be credible and useful. Referring to the Scottish budget process rather than specifically to climate change plans, the SFC's Professor David Ulph said the data produced by the Scottish Government on the contribution of various budget lines to net zero currently only indicates whether this has a positive, negative or neutral effect. He said this was insufficient for the Scottish Fiscal Commission to produce its [Fiscal Sustainability report on climate change](#).¹⁹⁹ On the consequences of the level of the current data, his colleague, Professor Graeme Roy said:

” "Nothing in the annual fiscal budget says, for example, what we are spending on net zero, so how can you have a bill that says what our ambition is and what progress we are making on the targets, if you are not able to trace that through to whether the Government's spending action is consistent with that? Is it overachieving, overambitious or underachieving? That is one piece of the jigsaw that has been missing."

143. **The Committee recommends that future draft and final climate change plans must include:**

- **More detailed information on the cost of each policy and proposal. We recommend that advice on costings in climate change plans should be sought from the Scottish Fiscal Commission;**
- **More data on the actual emissions reduction to be achieved by individual policies so this can be checked against the carbon budgets;**
- **More accessible information which can engage the non-expert; and**
- **More information about the specific responsibilities and actions of different spheres of government.**

Collaborative development

144. How to engage and empower citizens in the delivery of climate change targets was a thread running through much of our discussion. The discussion around the Bill was seen as an opportunity to specify the public engagement which should take place in the development of a plan, in line with international agreements and best practice.²⁰⁰ David Hawkey of the Institute for Public Policy Research Scotland said:

” "It is difficult to see the package of policies being implemented and carried through unless it is done in a transparent way and with citizens' input."²⁰¹

145. In 2024, we established a People's Panel to consider the public engagement provisions in the 2009 Act. It made several recommendations.²⁰² During consideration of the Bill, we were offered several further proposals for how public engagement could strengthen the next climate change plan:

- An indication of the skills development that would be required to implement a specific policy and the time this may take;²⁰³
- The views of the Citizens Assembly^v should be "explicitly considered" in the creation of the plan. International examples of successful implementation of this were cited;²⁰⁴ and
- Public support for measures in the plan should be secured through effective communication, learning from different experiences around the world.²⁰⁵

146. The Acting Cabinet Secretary told us there will be "an extensive period of consultation on the draft climate change plan".²⁰⁶ She said "We have to ensure that the plan has oxygen and consultation around it, in the same way that we have done with successive climate change plans."²⁰⁷ It is not clear when this will take place given the timescales outlined by the Acting Cabinet Secretary in correspondence.²⁰⁸
147. When the previous climate change plan was laid in draft in Parliament in 2017, it had already undergone a consultation process.²⁰⁹ While the 2009 Act mandates consideration of any views presented to the Scottish Government during the period in which the draft plan is laid in Parliament, this should not be seen as the period for Scottish Government consultation on the draft plan, as was the case with the draft of the 4th National Planning Framework (NPF). We made clear that adjacent proactive consultation periods for parliament and government is not satisfactory in our response to the Local Government, Housing and Planning Committee which led on scrutiny of the draft NPF4.²¹⁰

148. The Committee asks the Scottish Government to outline what proposals for public engagement and participation it has developed so far in relation to preparation of the next draft climate change plan.

^v The establishment of a Climate Assembly was a requirement of the 2009 Act. It [reported](#) in 2001

Reporting processes during a carbon budget period

Annual reporting on emission reduction and climate change plan progress

149. Section 33 of the 2009 Act set out a requirement on the Scottish Government to report on emission reduction annually. Sections 2(15) and (16) of the Bill replace this with a requirement to report at the end of carbon budget periods.
150. However, amendments to the 2009 Act made by section 2(17) will maintain the "...current rhythm of annual reporting on greenhouse gas emissions...".²¹¹ It inserts a new section 34A which requires:
- the Scottish Government to lay a report "following each year" on emissions reduction "in relation to that year".²¹²
 - for the report to be laid in the Scottish Parliament "...as soon as reasonably practicable after the information to be contained in the report becomes available."²¹³
 - The report to state the percentage by which emissions have reduced in relation to the 1990 baseline.²¹⁴
151. The Bill requires an annual report on emissions reduction to be published which will "...indicate the percentage by which Scottish emissions are lower than the baseline. At the end of each carbon budget period, these reports will also include an indication of whether Scotland's carbon budget target for that period has been met."²¹⁵
152. The Cabinet Secretary had committed in April to retaining the annual reporting cycle.²¹⁶ Maintenance of annual reporting was supported in written evidence and oral evidence. It was seen as crucial to maintain accountability and enable corrective action where necessary, especially in a context of five-year rather than annual budgets.²¹⁷
153. We heard that annual reports could be improved by the inclusion of various types of data.²¹⁸ Audit Scotland emphasised the need for reporting on progress to be SMART^{vi} with an emphasis on achievable to remain credible and local authorities emphasised the importance of alignment with existing public sector reporting duties.²¹⁹ We also heard the Scottish Government should engage with different groups, such as young people, to better understand their needs from the information reported.²²⁰

vi SMART is specific, measurable, achievable, relevant and time-bound.

Failure to meet targets and section 36 reports

154. The Bill creates a duty on the Scottish Ministers to "... ensure that each Scottish carbon budget is met". The Explanatory Notes say one of the reasons targets are legally significant is the duty placed on Ministers to meet the target.²²¹ There are currently no penalties within the 2009 Act for failing to meet emission reduction targets beyond the triggering of additional reporting requirements and the Bill will not change this, although judicial review in relation to failure to meet this (and other) duties in the 2009 Act must be considered as a real possibility. The Scottish Government missed nine out of thirteen of their annual targets, between 2010-22.
155. Mike Robinson of Stop Climate Chaos suggested the law could be strengthened by setting out consequences for a breach.²²² The Grantham Research Institute on Climate Change and the Environment at LSE offered international examples of the consequences government ministers and officials face in the case of a breach.²²³
156. Dr. Alina Averchenkova of the Institute highlighted German law which:
- ” "...requires that, if the projections on the likelihood of the Government meeting the target show twice that the Government is likely to miss that target, that triggers the requirement for the Government to produce a special climate change programme to indicate how the potential gap in emissions reductions will be met." ²²⁴
- This approach has been described as "...driving political debate and guiding policymaking from the top down." ²²⁵
157. There is currently a requirement under section 36 of 2009 Act to lay a report setting out the "policies and proposals to compensate in future years for the excess emissions" ²²⁶ when annual targets are missed. This applies to annual reports laid under section 33. The Bill proposes to amend this so that reports on policy adjustments will only be required at the end of a five-yearly cycle. It does not apply to the new annual report under inserted section 34A of the Bill. It is possible to foresee a scenario where a section 34A report in year 4 of a carbon budget can accurately predict a breach of the carbon budget, but no statement will be required of how policies in the coming year will be adjusted to prevent this.
158. Environmental Standards Scotland expressed concerns about this.²²⁷ Neil Langhorn told us "We think that reporting only once every five years seems to be pretty loose." ²²⁸ However, there were also queries as to whether the current s36 reports were effective either.²²⁹ The CCC also emphasised the importance of monitoring progress and asking "... ahead of time, whether we are on track to meet the future targets. That will be crucial." ²³⁰
159. The Cabinet Secretary said the accountability and need for action would lie in the legal duty of Ministers to meet the carbon budgets.²³¹ However, as previously discussed, there are not consequences for a breach. We were pleased the Acting Cabinet Secretary agreed to review this point.²³² Her position remained that it should be taken on trust that Ministers would take action were it apparent a carbon budget would be missed. She also said the current data was not published until 2

years after a relevant year and said:

” "...Ministers would only receive data regarding the first 3 years of our first carbon budget (running from 2026-2030) in 2030, by which point any measures taken to address any expected shortfall would have little to no impact on the overall emissions for that specific period." ²³³

160. We heard that the 2 year delay for emissions data introduced drag. ²³⁴ Emissions reduction data is not the only measure of whether Scottish Government policies will be sufficient to remain within the carbon budget. The CCC said:

” "... underlying indicators of progress – including metrics tracking uptake of the various low-carbon technologies and consumer/business choices that will be required – will also be a crucial tool in this progress monitoring." ²³⁵

161. The Scottish Government has been advised to develop a risk-monitoring and evaluation plan. ²³⁶ Audit Scotland said meeting carbon budget targets was not as important as understanding why they were missed. In evidence to us, a system of key performance indicators (KPI) was proposed ²³⁷ and the CCC said the Scottish Government should "aim to track a range of key indicators" and that its own monitoring framework would provide a model. ²³⁸

” "This can allow for early identification of potential issues before they translate into impacts on emissions trajectories, allowing action to be taken to mitigate the risks and get things back on track." ²³⁹

162. The Scottish Government must publish a climate change plan monitoring report annually. The is required under the 2009 Act, as amended by the 2019 Act. So far there have been three reports, with the last in May 2023. The reports includes over 40 Policy Outcome Indicators (POI). An example of of a POI in Transport is ‘% reduction in car kms’.

163. The CCC and others called for stronger metrics to indicate whether a target was on track in real time to allow for correction. ²⁴⁰ It may be that annual reports based on emissions data alone are inadequate tools for measuring progress and prompting policy adjustments to remain on course. A complementary and more robust approach to the indicators reported in both annual reports and the climate change plan progress reports would make sense.

164. The Committee welcomes the commitment to maintain annual reporting of data on emissions reduction and progress of the policies and proposals in the climate change plan. We have been presented with several proposals as to how these could be improved and made more impactful. We recommend the Scottish Government develop a set of key performance indicators, based on advice of the Climate Change Committee and in consultation with stakeholders, to allow for more accessible and meaningful monitoring of progress.

165. The Committee considers it a limitation of the Bill that it only permits one section 36 report to be published, and at the end of each five-year carbon

budget period. The Bill should enable a trigger for an earlier report to Parliament, similar to a section 36 report, where projections in annual reports show that meeting the carbon budget target is unlikely. For section 36 reports to be meaningful, they must include details of the policy amendments, and associated anticipated emission reductions, which will be made as a result of the projection of missing the budget target.

166. **The proposals made in evidence on dynamic reporting of progress towards emissions reduction goals, associated with the key performance indicators, could also support a constant monitoring of progress and corrective actions to stay on course. We recommend the Scottish Government consider this proposal.**

Progress reports by the CCC

167. Section 9(1) of the 2009 Act requires the Scottish Ministers to request annual advice on progress towards achievement of future emissions reduction targets. The CCC had suggested this should change to at least two reports per carbon budget.

²⁴¹ We heard mixed views on this in our pre-legislative call for views. However, the provision has remained unchanged. Stakeholders who attended our meeting on 24 September welcomed independent scrutiny of progress and thought the CCC's proposal sounded reasonable.

168. Section 9(2) currently requires Minister to request a report from the CCC setting out whether the target for that year was met, the way in which it was met or not met and the actions taken by Ministers to reduce emissions in that year. This must be produced within two years of the target year. Section 2(10) of the Bill will update this to require that the actions reported are for those taken within a carbon budget period.

169. According to the Explanatory Notes:

”Section 2(24) of the Bill will amend the 2009 Act so that “target year”, in relation to a period for which a Scottish carbon budget is set, will mean the final year of that period. The duty to produce a report under section 9(2) will therefore arise at the end of each Scottish carbon budget period, but the modification to paragraph (d) of that provision means that the report will have to address actions to reduce net greenhouse gas emissions during the whole period not just in the final year of it.” ²⁴²

170. **Having the benefit of independent advice from the Climate Change Committee by way of their detailed annual reports on progress in Scotland is a crucial element of the current scrutiny architecture for net zero. The Committee notes that the Bill does not change the current position on the provision of annual CCC Scotland progress reports. The Committee recognises that the CCC must continue to have the resources and access**

to information it needs in order to continue to carry out this valued role.

Accompanying documents

Policy Memorandum

171. The Policy Memorandum accompanying the Bill must describe the background and purpose of the Bill. It must also describe consideration of alternative approaches (if any). The Memorandum notes issues with the 2030 target as outlined earlier in this report and states that "The only option available to Ministers is therefore to bring forward primary legislation with provisions to amend the target framework and deadline for the CCP."²⁴³ It says that simply moving the deadline for publication of a climate change plan against the current targets does not solve the issue of there now being insufficient time to act on that target in a just manner and within devolved competence. It also states "To simply change the annual targets would not address the aforementioned issue that linear annual targets are not reflective of decarbonisation policymaking."²⁴⁴
172. We asked the Acting Cabinet Secretary for Net Zero and Energy whether any consideration had been given to introducing two Bills. The first could change the deadline for the climate change plan. The second would be the legislation on carbon budgeting. Only the first extremely short and narrow Bill would have to be considered under an expedited timetable.
173. The Acting Cabinet Secretary told us a Bill without a new target structure would create a "void" and the decision to move at pace was motivated by a desire to lay a draft climate change plan as soon as possible.²⁴⁵
174. The Policy Memorandum does not contain detailed assessment of the impact of the Bill on various groups. The reason given is essentially that the Bill is purely "procedural": it does not change the end of goal of achieving net zero by 2045, just the metrics used to determine progress in getting there. The section on on sustainable development says:
- ” Engagement with the relevant consultation authorities during the Strategic Environmental Impact Assessment did not identify direct effects on the environment, including the historic environment of Scotland, from the proposals included in the Bill, particularly acknowledging that the overall target and direction of travel towards net zero by 2045 remains unchanged.”²⁴⁶

175. **The timetable for this Bill, on an important and technical, if narrow, issue has been challenging. The Committee would have liked to have seen more evidence in the Policy Memorandum that the Scottish Government had considered alternatives to the expedited timetable the Parliament worked to, including whether the Bill could simply have been introduced earlier.**
176. **The Committee acknowledges that advice to the First Minister on UK general election "purdah" from the Scottish Government Permanent Secretary is open to interpretation as to whether "progressing" proposed legislation that has already been announced in the Scottish Parliament**

includes introducing it. It is not helpful that there is this ambiguity and we will be writing to the Scottish Parliament Constitution, Europe and External Relations Committee asking if it could consider this matter.

177. **The limited detail in the policy memorandum will require that any secondary legislation concerning net zero is accompanied by detailed impact assessments.**

Delegated Powers Memorandum

178. We have considered the points made in the Delegated Powers Memorandum and the report of the Delegated Powers and Law Reform Committee. Our views on these are included at the appropriate sections of this report.

Financial Memorandum

179. The Financial Memorandum is a guide to the best estimate of what a Bill will cost to implement. The cost of achieving net zero is unanimously agreed to be vast, although there is also agreement that there will be savings and that taking no action also has potentially massive fiscal consequences. The Scottish Fiscal Commission's March 2024 report on Fiscal Sustainability Perspectives: Climate Change from March 2024, estimates that "... the Scottish Government would need to spend an average of £1.1 billion pounds a year over the period 2020 to 2050 to reach net zero, around 18 per cent of its capital budget. These figures do not include the spending required on adaptation and damage from climate change."²⁴⁷
180. The position of the Financial Memorandum, however, is that the Bill has "... no significant cost implications".²⁴⁸ This is because:

” "The Provisions of this Bill are limited to the amendment of the framework of emissions reductions targets and the timescale for producing the next climate change plan."

In this connection, the Bill makes no change to the legal target of achieving net zero by 2045, although there must now be a steeper trajectory to achieve that target.

181. Some evidence agreed with the premise of the Financial Memorandum that the Bill itself presented little claim on the public purse.²⁴⁹ Other views were that the consequences of the Bill would be significant.²⁵⁰ Professor Ulph of the Scottish Fiscal Commission said the position in the Financial Memorandum sounded "plausible" but said there would be consequential behaviour changes and work would be needed to analyse this.²⁵¹
182. Local authorities said they would not be able to fund commitment to reach net zero by 2045 based on current budgets.²⁵² Aberdeenshire Council said for "...something

of this scale the standard approach to Financial Memorandum production will not be adequate to ensure that the impacts on Local Authorities are properly addressed."

²⁵³ It was emphasised that the biggest cost would arise from inaction and delay. ²⁵⁴

The Scottish Fiscal Commission highlighted the need for more transparent and interrogable information on spending on climate change mitigation and adaptation, but queried whether the Bill was the best place to achieve this. ²⁵⁵

183. The FPA Committee highlighted its previous advice on Financial Memoranda, and in particular that Bill teams consider whether:

” "Have all the provisions in the Bill that might give rise to costs or benefits, however marginal, been identified? [...] Have all potential costs or benefits, except those of a genuinely marginal nature, been quantified - including those likely to arise from secondary legislation?" ²⁵⁶

184. These questions are posed in the Scottish Public Finance Manual (SPFM) Questionnaire for completion by Bill teams in the preparation of financial memoranda. The FPA Committee believes "is unclear to what extent these questions have been considered" in preparing this Financial Memorandum.

185. The Financial Memorandum also says there are no costs associated with moving back the deadline for production of the next climate change plan. There are presumably some "sunk costs" in terms of officials' time, in relation to the abortive 2023 plan, although the Committee also expects that much of the work already done will be of direct use in preparing the next plan. The Cabinet Secretary undertook to write to the Committee with more detail on this issue. ²⁵⁷ A letter on the development of the climate change plan was received on 26 September. ²⁵⁸

186. In its conclusions the FPA Committee said:

” "...the costs of adapting to a changing environment and taking action to meet Scotland's statutory emissions targets to reach net-zero by 2045 will be significant. While we note that costs and benefits will be set out in future Climate Change Plans, the current, narrowly defined FM does not reflect the costs of emissions reduction policies, which are inextricably linked to the aims of the Bill."

- 187. The Committee notes the views of the Finance and Public Administration Committee and recognises the extensive work it had done on consideration of Financial Memoranda. As it states, information on the costs of policies and proposals will be included in the draft climate change plan. We have already recommended this should be detailed, in particular to allow for comparison with the financial budget and we expect an appropriate level of financial detail to be set out in the draft plan preceding it so that this can be properly interrogated via the scrutiny process.**

General principles

188. **The Committee agrees to the general principles of the Bill at Stage 1. It is deeply regrettable that the catalyst for the Bill's introduction was recognition that a key statutory milestone on the journey to net zero was no longer achievable. However we accept that the opportunity should also be taken to move to a multi-year carbon-budgeting process, which most stakeholders have agreed is a more effective way of measuring progress. It was also regrettable that the Bill could not have been introduced earlier, allowing more time for scrutiny.**

Annexe A

You can read Minutes of the Committee's meetings at the Scottish Parliament website: [Net Zero, Energy and Transport Committee – Meetings](#)

Meetings at which evidence was taken:

[10 September 2024](#)

Witnesses

- Professor Graeme Roy, Chair, Scottish Fiscal Commission
- Professor David Ulph, Commissioner, Scottish Fiscal Commission
- Dr. Emily Nurse, Head of Net Zero, Climate Change Committee
- David Hawkey, Senior Research Fellow, Institute for Public Policy Research Scotland
- Rt. Hon. Philip Dunne, former MP (2005-2024) and former Chair of the House of Commons Environmental Audit Committee (2020-24)

[17 September 2024](#)

Witnesses

Panel 1

- Dr. Alina Averchenkova, Distinguished Policy Fellow, Grantham Research Institute on Climate Change and the Environment
- Catherine Higham, Policy Fellow, Grantham Research Institute on Climate Change and the Environment
- Dr. Thomas Muinzer, Reader in Energy Transition Law, University of Aberdeen, School of Law
- Mike Robinson, Chair, Stop Climate Chaos Scotland
- Neil Langhorn, Head of Strategy and Analysis, Environmental Standards Scotland

Panel 2

- Gillian Martin, Acting Cabinet Secretary for Net Zero and Energy, Scottish Government
- Philip Raines, Deputy Director, Domestic Climate Change, Scottish Government
- Amy Hill, Climate Change Legislation Team Leader, Scottish Government
- Norman Munro, Solicitor, Scottish Government

[24 September 2024](#)

Witnesses

- Claudia Cowie, Team Leader - Sustainability and Climate Change, Aberdeenshire Council
- Cornilius Chikwama, Audit Director, Audit Scotland
- Jamie Brogan, Head of Climate Partnerships, Edinburgh Climate Change Institute
- Alison Leslie, Team Leader - Climate and Sustainability Policy, Aberdeen City Council
- Mike Rivington, Senior Scientist, The James Hutton Institute

Annexe B

Prior to the Bill being introduced, the Committee agreed to conduct pre-legislative scrutiny. The pre-legislative scrutiny call for views closed on 16 August 2024. You can read the 52 published responses on the Scottish Parliament website:

[Pre-legislative scrutiny: approach to setting emissions reduction targets.](#)

- 1 Climate Change (Emissions Reduction Targets) (Scotland) Bill - [Policy Memorandum](#)
- 2 Scottish Government (2021). [Scottish Government and Scottish Green Party Draft Shared Policy Programme](#)
- 3 Net Zero, Energy and Transport Committee, [Official Report](#), 23 June 2023, Col 7
- 4 UK Government (2023). [PM speech on Net Zero: 20 September 2023](#)
- 5 Climate Change Committee (2024). [Progress in reducing emissions in Scotland – 2023 Report to Parliament](#)
- 6 Scottish Parliament, [Official Report](#), 18 April 2024, Col 61
- 7 Scottish Parliament, [Official Report](#), 18 April 2024, Col 64
- 8 Scottish Parliament, [Official Report](#), 18 April 2024, Col 61
- 9 Net Zero, Energy and Transport Committee, [Official Report](#), 23 April 2024, Col 3
- 10 Net Zero, Energy and Transport Committee, [Official Report](#), 28 May 2024, Col 22
- 11 Net Zero, Energy and Transport Committee, [Official Report](#), 23 April 2024, Col 3
- 12 Net Zero, Energy and Transport Committee, [Official Report](#), 28 May 2024, Col 24
- 13 Scottish Parliament, [Official Report](#), 14 May 2024, Col 103
- 14 Net Zero, Energy and Transport Committee, [Official Report](#), 28 May 2024, Col 24
- 15 Conveners Group, [Official Report](#), 18 September 2024, Col 26
- 16 Scottish Government (2024). [Pre-election period advice: letter to the First Minister](#)
- 17 Scottish Parliament Information Centre (2024). [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#). SPICe Briefing SB 24-42
- 18 Scottish Parliament Information Centre (2024). [Analysis of the call for views](#)
- 19 [Letter](#) from the Convener of the DPLR Committee to the Acting Cabinet Secretary for Net Zero and Energy on the Climate Change (Emissions Reduction Targets) (Scotland) Bill - 10 September 2024
- 20 [Letter](#) from the Acting Cabinet Secretary for Net Zero and Energy in response to the DPLR Committee's letter on delegated powers within the Climate Change (Emissions Reduction Targets)(Scotland) Bill - 12 September 2024
- 21 [Responses to the FPA Committee call for views on the Climate Change \(Emissions Reduction Targets\) \(Scotland\) Bill](#)
- 22 [Letter](#) from the Convener of the FPA Committee to the NZET Committee on the Financial Memorandum - 1 October 2024
- 23 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024

- 24 Net Zero, Energy and Transport Committee, [Official Report](#), 23 April 2024, Col 3
- 25 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 1(2) - proposed section A3
- 26 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 1(2) - proposed section A2(1)
- 27 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 1(2) - proposed section A2(3)
- 28 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 1(2) - Proposed section A4(1)
- 29 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 3(2)
- 30 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024
- 31 Written submission from [Navraj Ghaleigh \(School of Law, University of Edinburgh, and CO2RE, The Greenhouse Gas Removal Hub, University of Oxford/Edinburgh\)](#); [Christian Jones \(School of Law, University of Edinburgh\)](#)
- 32 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 28 and [Official Report](#), 24 September 2024, Cols 9-10 and written submission from Construction Industry Training Board (CITB)
- 33 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 28
- 34 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 28 and [Official Report](#), 24 September 2024, Col 36 and 39
- 35 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024, Climate Change Committee (2022). [Progress in reducing emissions in Scotland – 2022 Report to Parliament](#) and Climate Change Committee (2024). [Progress in reducing emissions in Scotland – 2023 Report to Parliament](#)
- 36 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 25
- 37 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 22
- 38 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) - [Explanatory Notes](#) , Page 4
- 39 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) - [Policy Memorandum](#), page 2
- 40 [Climate Change \(Emissions Reduction Targets\) \(Scotland\) Bill](#) - [Policy Memorandum](#), page 2

- 41 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 3
- 42 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024 and written submissions from Environmental Standards Scotland, Natural Power Consultants, Scottish Water, Scottish Catholic International Aid Fund, Consumer Scotland, Edinburgh Climate Change Institute, Grantham Research Institute on Climate Change and the Environment at LSE, Stop Climate Chaos, Friends of the Earth Scotland, Glasgow City Council, Shetland Islands Council, Quakers in Scotland, NatureScot, Built Environment Forum Scotland, and Strathclyde Partnership for Transport
- 43 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 5 and 6, and written submissions from Scottish Water, Scottish Catholic International Aid Fund, Environmental Standards Scotland, Scottish Fiscal Commission, Natural Power Consultants, Consumer Scotland and Edinburgh Climate Change Institute
- 44 Written submissions from Quakers in Scotland, Natural Power Consultants, Strathclyde Partnership for Transport and Aberdeenshire Council
- 45 Written submissions from Consumer Scotland and Quakers in Scotland
- 46 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 5
- 47 Net Zero, Energy and Transport Committee, [Official Report](#), 24 September 2024, Col 10 and written submissions from Aberdeenshire Council and Environmental Standards Scotland
- 48 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 5
- 49 Written submissions from East Lothian Climate Hub, Royal Society of Edinburgh, Highland Council and Friends of the Earth Scotland
- 50 Written submissions from NatureScot, West Lothian Council, James Hutton Institute, Glasgow City Council, Friends of the Earth Scotland, Stop Climate Chaos Scotland, Aberdeenshire Council, Dunpender Community Council, Grantham Research Institute on Climate Change and the Environment at LSE, Royal Scottish Geographical Society, Scottish Catholic International Aid Fund, Strathclyde Partnership for Transport, Quakers in Scotland, James Hutton Institute, Strathclyde Partnership for Transport, Dunpender Community Council and Highland Council
- 51 Written submissions from Highland Council and Dunpender Community Council
- 52 Written submissions from Aberdeen City Council and Fred. Olsen Renewables/The Natural Power Consultants Ltd
- 53 Written submission from Fred. Olsen Renewables/The Natural Power Consultants Ltd, Scottish Catholic International Aid Fund and the Highland Council
- 54 Written submissions from Scottish Catholic International Aid Fund, Quakers in Scotland, Scottish Catholic International Aid Fund and Stop Climate Chaos Scotland

- 55 Written submissions from Environmental Standards Scotland, Quakers in Scotland and Grantham Research Institute on Climate Change and the Environment at LSE
- 56 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 6, and written submissions from Environmental Standards Scotland, Natural Power Consultants, Scottish Water, Scottish Catholic International Aid Fund, Consumer Scotland, Edinburgh Climate Change Institute, Grantham Research Institute on Climate Change and the Environment at LSE, Stop Climate Chaos Scotland, Friends of the Earth Scotland, Glasgow City Council, Shetland Islands Council and Quakers in Scotland
- 57 Written submissions from Friends of the Earth Scotland, Dunpender Community Council, Shetland Islands Council
- 58 Written submission from Stop Climate Chaos Scotland and East Lothian Climate Hub
- 59 Climate Change (Emissions Reduction Targets)(Scotland) Bill - [Policy Memorandum](#), page 2
- 60 Written submissions from Royal Society of Edinburgh, James Hutton Institute and Strathclyde Partnership for Transport
- 61 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 6
- 62 Written submission from Dr. Thomas Muinzer, University of Aberdeen
- 63 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 7
- 64 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 10
- 65 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 1(2) - proposed section A4(4)
- 66 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 1(2) - proposed sections A4(4) and (5)
- 67 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024
- 68 [Letter](#) from Dr. Emily Nurse of the CCC to the Committee following the evidence session on 10 September- 13 September 2024
- 69 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024 and written submissions from Edinburgh Climate Change Institute, Royal Society of Edinburgh and Dunpender Community Council
- 70 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 7 and 21, and [Letter](#) from Dr. Emily Nurse of the CCC to the Committee following the evidence session on 10 September- 13 September 2024

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- 71 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 20
- 72 Delegated Powers and Law Reform Committee. 52nd Report, 2024 (Session 6). [Delegated powers in the Climate Change \(Emissions Reduction Targets\) \(Scotland\) Bill at Stage 1](#) (SP Paper 643)
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- 74 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 52-53
- 75 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 1(2) - proposed section A4(3)(b)
- 76 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 1(2) - proposed section A5(2)
- 77 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024
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- 79 Net Zero, Energy and Transport Committee, [Official Report](#), 24 September 2024, Col 17, 29-30, 31 and 43 and written submission from the Edinburgh Climate Change Institute
- 80 Written submission from Friends of the Earth Scotland
- 81 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 13
- 82 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 13, 27 and 29 and [Official Report](#), 17 September 2024, Col 12 and Letter from Dr. Emily Nurse to the Committee - 13 September 2024
- 83 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 56
- 84 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 13 and written submissions from Quakers in Scotland, Stop Climate Chaos Scotland, Royal Society of Edinburgh, James Hutton Institute, Scottish Water, Scottish Catholic International Aid Fund, Aberdeenshire Council, Environmental Standards Scotland, Highland Council and Strathclyde Partnership for Transport.
- 85 Written submissions from Stop Climate Chaos Scotland, Royal Society of Edinburgh, NatureScot, Quakers in Scotland, Scottish Water, Scottish Catholic International Aid Fund, Aberdeenshire Council, Environmental Standards Scotland, Highland Council, Strathclyde Partnership for Transport, Aberdeen City Council, Friends of the Earch Scotland and the James Hutton Institute.

- 86 Climate Change (Emissions Reduction Targets)(Scotland) Bill - [Policy Memorandum](#), page 2
- 87 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024
- 88 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024
- 89 Written submissions from Environmental Standards Scotland
- 90 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024
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- 98 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 25 and 26
- 99 Written submissions from Friends of the Earth Scotland, Institute for Public Policy Research, Stop Climate Chaos Scotland, NatureScot, James Hutton Institute, Royal Society of Edinburgh, Scottish Catholic International Aid Fund, Quakers in Scotland, Grantham Research Institute on Climate Change and the Environment at LSE and Dunpender Community Council
- 100 Written submissions from Built Environment Forum Scotland, Scottish Water and COSLA
- 101 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 25-27 and written submissions from Edinburgh Climate Change Institute

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- 104 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 30
- 105 Net Zero, Energy and Transport Committee, [Official Report](#), 23 April 2024, Col 3
- 106 Written submission from the Royal Scottish Geographical Society
- 107 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 29
- 108 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 8, Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 8 and 9
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- 111 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 9
- 112 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 13
- 113 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 27 and 31, [Official Report](#), 24 September 2024, Col 15-16 and written submissions from Quakers in Scotland, [Scottish Water](#), [Scottish Catholic International Aid Fund](#), Aberdeenshire Council, Environmental Standards Scotland, Dumfries and Galloway Council, Consumer Scotland, Highland Council, Strathclyde Partnership for Transport, Aberdeen City Council, Shetland Islands Council, Stop Climate Chaos Scotland
- 114 Written submissions from [Scottish Catholic International Aid Fund](#), Stop Climate Chaos Scotland, Highland Council, Shetland Islands Council, Royal Society of Edinburgh and Friends of the Earth Scotland
- 115 Net Zero, Energy and Transport Committee, [Official Report](#), 24 September 2024, Col 5 and written submission from Shetland Islands Council
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- 117 Delegated Powers and Law Reform Committee. 52nd Report, 2024 (Session 6). [Delegated powers in the Climate Change \(Emissions Reduction Targets\) \(Scotland\) Bill at Stage 1](#) (SP Paper 643)

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- 119 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 54 and [Letter](#) from the Acting Cabinet Secretary for Net Zero and Energy - 20 September 2024
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- 121 Climate Change (Emissions Reduction Targets) (Scotland) Bill - [Delegated Powers Memorandum](#)
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- 123 [Letter from the Acting Cabinet Secretary to the Convener of the DPLR Committee, dated 12 September](#)
- 124 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 56
- 125 Written submissions from the Royal Scottish Geographical Society, Grantham Research Institute on Climate Change and the Environment at LSE, James Hutton Institute, Royal Society of Edinburgh, Stop Climate Chaos Scotland, Friends of the Earth Scotland and Consumer Scotland.
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- 127 Net Zero, Energy and Transport Committee, [Official Report](#), 24 September 2024, Col 43
- 128 [Letter](#) from the Convener of the DPLR Committee to the Acting Cabinet Secretary for Net Zero and Energy - 10 September 2024
- 129 Written submission from the Royal Scottish Geographical Society
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- 133 Net Zero, Energy and Transport Committee. 2nd Report, 2024 (Session 6). [Stage 1 Report on the Circular Economy \(Scotland\) Bill](#). (SP Paper 429)
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- 135 [Letter from the Acting Cabinet Secretary to the Convener of the DPLR Committee, dated 12 September](#)
- 136 Net Zero, Energy and Transport Committee, [Official Report, 17 September 2024](#), Col 41
- 137 [Letter](#) from the Acting Cabinet Secretary to the NZET Committee - 20 September 2024
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- 141 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024
- 142 Net Zero, Energy and Transport Committee, [Official Report, 10 September 2024](#), Col 21
- 143 [Letter](#) from Dr. Emily Nurse of the CCC to the Committee following the evidence session on 10 September- 13 September 2024
- 144 Net Zero, Energy and Transport Committee, [Official Report, 10 September 2024](#), Col 21, [Official Report, 17 September 2024](#), Col 10 and [Letter](#) from Dr. Emily Nurse of the CCC to the Committee following the evidence session on 10 September- 13 September 2024
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- 147 Net Zero, Energy and Transport Committee, [Official Report, 10 September 2024](#), Col 46
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- 149 [Letter](#) from the then Chair of the House of Commons Environmental Audit Committee (2019 Parliament) to the then Secretary of State for Energy Security and Net Zero on climate scrutiny - 6 February 2024
- 150 Net Zero, Energy and Transport Committee, [Official Report, 17 September 2024](#), Col 55

- 151 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 44
- 152 [Letter](#) from the Acting Cabinet Secretary to the NZET Committee - 20 September 2024
- 153 Written submissions including from Quakers in Scotland, Environmental Standards Scotland, Natural Power, Dumfries and Galloway Council, Grantham Research Institute on Climate Change and the Environment at LSE, Strathclyde Partnership for Transport, Royal Scottish Geographical Society, Stop Climate Chaos Scotland, James Hutton Inst., Scottish Fiscal Commission and NatureScot
- 154 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 44 and [Official Report](#), 17 September 2024, Col 21 and written submissions from Friends of the Earth Scotland,
- 155 Net Zero, Energy and Transport Committee, [Official Report](#), 24 September 2024, Col 13
- 156 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Cols 35, 36 and 44
- 157 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 50 and 62
- 158 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024
- 159 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 22
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- 161 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 23
- 162 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 5
- 163 Written submission from Environmental Standards Scotland
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- 166 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 20 and written submissions from Aberdeenshire Council and Grantham Research Institute on Climate Change and the Environment at LSE
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- 170 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 39 and 48
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- 176 [Letter](#) from the Acting Cabinet Secretary to the NZET Committee - 20 September 2024
- 177 Net Zero, Energy and Transport Committee, [Official Report](#), 24 September 2024, Col 44 and [written submission](#) to the Finance and Public Administration Committee on the Financial Memorandum of the Bill
- 178 [Climate Change Act 2009](#) - Section 35(2)
- 179 [Climate Change Act 2009](#) - Section 35(21)
- 180 [Climate Change Act 2009](#) - Section 35(6)-(19)
- 181 Written submissions from Shetlands Council and Dunpender Community Council
- 182 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 7
- 183 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 7, and 8
- 184 Written submissions from East Lothian Climate Hub, Edinburgh Climate Change Institute, Shetland islands Council and Dunpender Community Council
- 185 Written submission from Stop Climate Chaos Grantham Research Institute on Climate Change and the Environment at LSE, and Quakers in Scotland

- 186 Written submissions from the Scottish Fiscal Commission, Scottish Water, Highland Council and Royal Society of Edinburgh
- 187 Written submission from Aberdeenshire Council
- 188 Written submission from Dumfries and Galloway Council and Environmental Standards Scotland
- 189 Written submission from the Edinburgh Climate Change Institute
- 190 Written submissions from Friends of the Earth Scotland and the East Lothian Climate Hub
- 191 Written submission from Environmental Standards Scotland
- 192 Written Submission from the Royal Society of Edinburgh
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- 199 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 17
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- 205 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 34

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- 212 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 2(17) - inserted section 34A(1)
- 213 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 2(17) - inserted section 34A(3)
- 214 [Climate Change \(Emissions Reduction Targets\)\(Scotland\) Bill](#) section 2(17) - inserted section 34A(4)(a)(i)
- 215 Climate Change (Emissions Reduction Targets)(Scotland) Bill - [Policy Memorandum](#), page 3
- 216 Scottish Parliament, [Official Report](#), 18 April 2024, Col 64
- 217 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 6, [Official Report](#), 24 September 2024, Col 25-29 and written submissions from Aberdeenshire Council, Dumfries and Galloway Council, Dunpender Community Council, Friends of the Earth Scotland, Grantham Research Institute on Climate Change and the Environment at LSE, NatureScot, Royal Scottish Geographical Society, Scottish Catholic International Aid Fund, Scottish Water, Strathclyde Partnership for Transport, Stop Climate Chaos Scotland, and Quakers in Scotland
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- 220 Written submissions from Children and Young People's Commissioner Scotland, Consumer Scotland, Highland Council, Royal Society of Edinburgh and Scottish Youth Parliament
- 221 Climate Change (Emissions Reduction Targets)(Scotland) Bill - [Explanatory Notes](#) - Page 3

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- 231 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 63
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- 233 [Letter](#) from the Acting Cabinet Secretary to the NZET Committee - 20 September
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- 235 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024
- 236 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024
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- 238 [Letter](#) from the Interim Chair of the Climate Change Committee to the Cabinet Secretary for Net Zero and Energy on perspectives on how to design and implement carbon budgets in Scotland - 14 May 2024
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- 242 Climate Change (Emissions Reduction Targets)(Scotland) Bill - [Explanatory Notes](#) - Page 7
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- 245 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Cols 37 and 38
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- 247 Written submission from the Scottish Fiscal Commission
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- 249 Written submission from Scottish Communities Climate Action Network, [South Lanarkshire Council](#)
- 250 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 32 and written submissions to the Finance and Public Administration Committee on the Financial Memorandum from South Lanarkshire Council and National Farmers Union Scotland
- 251 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 33
- 252 Written submissions to the Finance and Public Administration Committee on the Financial Memorandum from Aberdeenshire Council and South Lanarkshire Council
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- 255 Net Zero, Energy and Transport Committee, [Official Report](#), 10 September 2024, Col 31
- 256 [Letter](#) from the Convener of the Finance and Public Administration Committee on the Financial Memorandum - 1 October 2024

- 257 Net Zero, Energy and Transport Committee, [Official Report](#), 17 September 2024, Col 41
- 258 [Letter](#) from the Acting Cabinet Secretary for Net Zero and Energy to the Committee on development of the climate change plan - 26 September 2024

