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Ministerial foreword

The Climate Change (Scotland) Act passed by the Scottish Parliament in 2009 helped to establish Scotland as a world leader in tackling climate change. The commitment to reduce emissions by at least 80% by 2050 was at the high end of the evidence available at the time which stated that global emission cuts of between 50% and 85% by 2050 will be required to minimise the chances of a global temperature rise in excess of 2°C.

We have since seen sustained progress in meeting the ambitious targets set by the Act. The latest emission statistics published in June confirm achievement of Scotland’s annual target for the second successive year and progress that is well on track to meet the world-leading 2020 target. Scotland continues to outperform the UK in delivering long-term reductions and, in Western Europe, only Sweden and Finland have done better. We are seeing the benefits of this progress with the low carbon and renewable energy economy supporting over 58,000 jobs in Scotland in 2015, generating over £10 billion in turnover.

Our progress is underpinned by a comprehensive package of policies and proposals to drive down emissions. Development of our third climate change plan setting a course to modernise and transform the economy over the next 15 years is ongoing. A draft of the plan was subject to a period of Parliamentary scrutiny and we are now working with stakeholders to ensure that the final Plan maintains ambition in meeting challenging goals; sets us apart as an innovator and global leader on climate issues; and is supported and owned by the people of Scotland. I anticipate publishing the final Plan in early 2018.

Scotland is not alone in making this low carbon transition. Global momentum on cutting emissions is now unstoppable and the 2015 Paris Agreement reinforces the need for more international cooperation on climate issues. We are seeing real progress in this respect, not only at national level but also at regional, state, city and local levels. The Scottish Government is collaborating with international partners and continues to build its networks globally, including our pledge to work with the State of California as part of the Under 2 Coalition which covers over a billion people and a third of the global economy.

The Paris Agreement has strengthened global climate change ambition and aims to keep global temperature rise this century well below 2°C, with efforts to limit this to 1.5°C. Meeting this aim will significantly reduce the risks and the global impacts of climate change, but it also represents a significant economic opportunity. Recent analysis by the International Finance Corporation indicates that the Paris Agreement will help open up $23 trillion worth of opportunities for climate-smart investments in emerging markets between now and 2030. There are other important benefits for Scotland from reducing emissions, including improved air quality as a result of the widespread use of low carbon vehicles and enhanced biodiversity generated by peatland restoration.
While Scotland is already a world leader, our proposals for a new Climate Change Bill reaffirm our commitment to remain at the forefront of global ambition and send a signal to the international community that Scotland is the place to do low carbon business. The strong foundations we have built through our ambitious targets and policies to date mean that strengthening our approach in response to the increased global ambition represented by the Paris Agreement does not require a fundamental shift or change of direction. The focus of our proposals is therefore on updating Scotland’s framework of emission reduction targets, both to increase ambition in line with an appropriate contribution to limiting temperature rise to 1.5°C, and to improve transparency by measuring progress to targets without adjusting for the operation of the EU Emissions Trading System.

We have taken an evidence led approach and our proposals are based on the independent expert advice of the Committee on Climate Change. Our aim is to balance high ambition with credibility and our target proposals, which are at the limit of what the Committee on Climate Change consider is feasible at this time, do exactly that. These proposals are intended to provide certainty to investors, businesses and communities and to create the conditions to maximise opportunities to export our technology innovations and knowledge as other economies make their own low carbon transition.

We’ve been talking to stakeholders about the Committee on Climate Change advice which has helped to shape our thinking. I now welcome your views on these proposals which I believe will help in positioning Scotland at the forefront of a more resource-efficient and sustainable global economy while fulfilling our moral obligations to future generations.

Roseanna Cunningham
Cabinet Secretary for Environment, Climate Change and Land Reform

June 2017
Ambition to tackle climate change is at the heart of the Scottish Government’s aim to create a growing, sustainable and inclusive economy. Since the Climate Change (Scotland) Act 2009 was introduced there has been strong progress in reducing the quantity of greenhouse gases that are emitted into the atmosphere in Scotland. There has also been increasing recognition that doing so can provide wide economic and social benefits, such as new jobs, improved air quality, and positive health outcomes.

Chart 1 shows the reduction in emissions in Scotland since the baseline period (which is 1990 for most greenhouse gases – see Box 2). The latest data show that, as of 2015, emissions have been reduced by 37.6% from baseline levels. The purpose of the proposed new Climate Change Bill is to strengthen our existing commitments and ambitions to decarbonise the economy, and improve health and social outcomes across Scotland.

Chart 1: Change in Scottish Greenhouse Gas Emissions since 1990
BOX 1: THE 2009 Act

The Climate Change (Scotland) Act 2009 (‘the Act’) set targets to reduce Scotland’s greenhouse gas emissions by at least 42% by 2020 and 80% by 2050, compared to the 1990/1995 baseline. As well as domestic emissions, Scotland’s share of emissions from international aviation and shipping are included in the targets.

The Act does not provide either the precise trajectory or policy mix for achieving emission reductions, but creates a framework for managing the transition towards a low carbon Scotland. Annual emissions targets are set in secondary legislation (see Box 4) in batches, consistent with achieving the long-term 2020 and 2050 targets and, after setting annual targets, proposals and policies for meeting those targets are published in draft for consideration by the Scottish Parliament, before being finalised.

Part 1 of the Act created the statutory framework for greenhouse gas emission reductions in Scotland by setting an interim 42% reduction target for 2020, with the power for this to be varied based on expert advice, and an 80% reduction target for 2050.

Part 2 places duties on Ministers to request advice from an advisory body (the UK Committee on Climate Change) and on that advisory body to report on Scottish Ministers’ progress towards achievement of targets.

Part 3 places duties on Scottish Ministers requiring that they report regularly to the Scottish Parliament on Scotland’s emissions and on the progress being made towards meeting the emissions reduction targets set in the Act.

Parts 4 and 5, which are outwith the scope of this consultation, place climate change duties on Scottish public bodies, and includes a broad range of provisions regarding, for example, adaptation, forestry, energy efficiency and waste reduction.
BOX 2: THE GREENHOUSE GAS INVENTORY

The Scottish greenhouse gas inventory is the tool used to assess emissions and report against targets. The inventory is compiled in line with international guidance from the Intergovernmental Panel on Climate Change (IPCC). Data is reported by source sector (such as energy supply) and by greenhouse gas.

The greenhouse gases included in the inventory are: carbon dioxide, methane, nitrous oxide, and the four F-gases (hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride and nitrogen trifluoride). These gases are weighted by Global Warming Potential (GWP), so that total greenhouse gas emissions can be reported on a consistent basis. The Global Warming Potential for each gas is defined as its warming influence relative to that of carbon dioxide over a 100 year period. Greenhouse gas emissions are then presented in carbon dioxide equivalent (CO2e) units.

The inventory includes greenhouse gas emissions that are produced onshore in Scotland, with the addition of a share of emissions from international shipping and aviation. Other offshore emissions, such as those from the North Sea oil and gas industry, are not allocated to Devolved Administrations.

Emissions in the inventory can be positive – where greenhouse gases are emitted into the atmosphere, or negative – where greenhouse gases are taken out of the atmosphere. Emissions can be taken out of the atmosphere by natural “carbon sinks” such as forests and peatland. Technologies are being developed that could provide more negative emissions in the future. Negative emissions are subtracted from the positive emissions to provide the overall net emissions figure.

The baseline period for reporting against climate change targets are:

- 1990 for carbon dioxide, methane and nitrous oxide;

There have been several revisions to the Scottish greenhouse gas inventory since annual targets were legislated for in 2009. These changes reflect improvements in the methodology for estimating emissions.

For further information about how greenhouse gas emissions are measured see https://www.theccc.org.uk/publication/quantifying-greenhouse-gas-emissions/
An evidence led approach

The United Nations Framework Convention on Climate Change (UNFCCC) Paris Agreement was signed in December 2016 at the 21st Conference of the Parties in Paris. The Agreement’s central aim is to strengthen the global response to the threat of climate change by keeping a global temperature rise this century well below 2°C above pre-industrial levels, and to pursue efforts to limit the temperature increase even further to 1.5°C.¹

It is intended that the Climate Change Bill will update Scotland’s framework of statutory emission reduction targets by increasing the ambition enshrined in the Climate Change (Scotland) Act 2009. The targets need to be evidence-based and ambitious. They must also be credible and consistent with what is best for Scotland’s people, both now and in the future.

To ensure our targets are credible and evidence-based, in October 2016 the Scottish Government requested advice from the Committee on Climate Change (CCC), our independent, expert advisors.² Advice was requested on the appropriate level of targets, their form and measurement, and flexibility to update them.

The CCC put out a call-for-evidence in December 2016 to gather views from stakeholders, experts, and individuals. The responses to the call-for-evidence are available at the CCC website at https://www.theccc.org.uk/2017/03/09/responses-to-scottish-climate-change-bill-consultation.³ The CCC also held an evidence session for stakeholders in Edinburgh in January 2017.

The CCC considered the latest climate science, the implications of the Paris Agreement and the feasibility and cost of long-term emission reductions in Scotland, together with their experience of the Climate Change (Scotland) Act 2009. The Committee also took note of the responses it received to its call for evidence, to the testimony it heard during its evidence session in Scotland, and to the wider interaction it had with Scottish stakeholders.


This advice has been carefully considered by the Scottish Government, in discussion with key stakeholders, and forms the basis of the majority of proposals set out in this consultation paper.

¹ http://unfccc.int/paris_agreement/items/9485.php
² https://www.theccc.org.uk/
The scope of this consultation

The intention is that the Bill will strengthen the ambition and strategic framework for action to reduce greenhouse gas emissions in Scotland, under which specific delivery policies are, and will continue to be, required. The proposed Climate Change Bill will amend only those parts of the 2009 Act that relate to emission reduction targets and associated reporting duties. It will not amend any parts of the Act relating to adaptation. It will also remain the case that detailed proposals and policies for delivering against the statutory targets will be set out in climate change plans. This consultation is therefore focussed on the strategic ambition and not delivery mechanisms.

The draft Climate Change Plan for the period 2017-2032 was laid before Scottish Parliament on 19 January 2017 for scrutiny, and can be read on the Scottish Government website at http://www.gov.scot/Publications/2017/01/2768

The reports of the Parliamentary committees involved in the scrutiny process are now being considered by the Scottish Government. A final version of the Plan will be published in early 2018 and will be the last produced under the 2009 Act. Future climate change plans will be developed following the passage through Parliament of the proposed Climate Change Bill and it will be at that stage that Ministers will consider what policies and proposals are necessary to deliver against the new targets.
A more ambitious 2050 target

Since 2007, this Government’s central purpose has been to create a more successful country, with opportunities for all of Scotland to flourish, through increasing sustainable economic growth. Scotland’s Economic Strategy sets out an overarching framework for how we aim to achieve a more productive, cohesive and fairer Scotland. It forms the strategic plan for existing and all future Scottish Government policy. It prioritises boosting investment and innovation, supporting inclusive growth and maintaining our focus on increasing internationalisation. This ambition underpins the proposals for a new Climate Change Bill.

The Climate Change (Scotland) Act 2009, which was set in the context of our Economic Strategy and established Scotland as a world leader on tackling climate change, is structured around a 2050 target to reduce greenhouse gas emissions by at least 80% from baseline levels (see Box 1), while simultaneously boosting productivity, competitiveness and growth.

The 80% level of the 2050 target was considered at the time of the 2009 Act to represent an appropriate contribution to global efforts to limit global temperature rise above pre-industrial levels to near 2°C. The 2015 UNFCCC Paris Agreement has strengthened global climate change ambition and aims to keep global temperature rise this century well below 2°C, and to pursue efforts to limit this to 1.5°C.

Advice from the CCC received in March this year is that a 90% reduction in greenhouse gas emissions by 2050 would be more consistent with limiting temperature rise to 1.5°C than the current 80% target. The CCC also presents an option to maintain the 2050 target at 80% for now and create review points at which the target ambition could be increased.

The Scottish Government proposes to increase the ambition of the 2050 target to 90% greenhouse gas emission reduction from the baseline, focused on the social, environmental and economic benefits this will deliver.

Analysis conducted using the TIMES model (see Box 3) indicates that a 90% target could be achieved for an estimated cost equivalent to just under 3% of cumulative Scottish GDP. In comparison, the current 80% target could be achieved for around 2% cumulative Scottish GDP. These estimates are consistent with those from other published studies, including the Stern Review (2006), which estimated the global cost of climate change mitigation to be in the range -1.0 to +3.5% of GDP.

The Stern Review estimated that business as usual emissions (in the absence of climate change policies) and the resulting impact of climate change, taking into account the risk of catastrophic events on populations’ welfare, would be equivalent to permanently losing 5% of cumulative global GDP. This estimate did not include other potential social and environmental impacts of climate change, such as flooding or the impact on wellbeing. If these were included, the impact on population welfare would be equivalent to a permanent loss of nearly 11% of global GDP – with an upper estimate of 20%.

These figures show that global effort to tackle climate change will deliver economic and social advantages for Scotland and indeed all countries. There is also evidence that businesses in Scotland can capitalise on a range of economic opportunities arising from innovative, low carbon approaches.

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5 Cost estimates presented here are based on the 2014 Greenhouse Gas Inventory.
Section 2: Proposals on updating target ambition

BOX 3: TIMES MODEL

TIMES (The Integrated Markal EFOM System) model, is an international standard for modelling greenhouse gas emission reductions and energy issues. It has been calibrated with Scottish data and sector intelligence to analyse the cost implications of the proposed Climate Change Bill.

TIMES takes into account the whole energy system and the interlinkages within it. This is useful for understanding the strategic choices that are required to decarbonise an economy. Models like this are widely used internationally in modelling climate and energy choices, and incorporate non-energy sectors too, such as Agriculture, Land Use, Land Use Change and Forestry, and Waste.

The model can be used to compare the effectiveness and cost of different carbon reduction measures and help develop the optimal pathway for meeting climate change targets. It has been used here, in combination with projections of Gross Domestic Product (GDP), to estimate the total cost between now and 2050 of achieving a 90% emission reduction target.

The commitments set by the Paris Agreement create a worldwide market for low carbon goods and services, which is an opportunity for Scottish businesses, and will make low carbon business practices more cost competitive and attractive on an international setting. We are seeing this already, for example in sectors such as low carbon heating where the combination of ambitious targets and high consumption in Scotland, coupled with the supportive policy environment, has allowed Scottish based companies to compete globally.

In 2015, the low carbon and renewable energy economy supported 58,500 jobs in Scotland (43,500 in 2014). This accounts for 14% of the total UK employment in this sector (higher than population share). It also generated £10.5 billion in turnover (£10.7 billion in 2014), 14% of the total UK turnover in this sector (again higher than population share).

The CCC state that a 90% target for 2050 is at the “very limit of feasibility” and the Scottish Government recognise that meeting the targets will be very challenging. Scotland is already at the forefront of international ambition in tackling climate change and increasing our targets further will strengthen that leadership position. This will send a clear signal to the world that Scotland is the best place for business, particularly the types of low carbon businesses that the future economy will depend upon.

Question 1:

Do you agree that the 2050 target should be made more ambitious by increasing it to 90% greenhouse gas emission reduction from baseline levels?

Yes □ No □ (please explain your answer)
A future target for net-zero emissions

The UNFCCC Paris Agreement sets a goal of reaching net-zero global greenhouse gas emissions during the latter half of the century, and the Scottish Government supports this aspiration.

Highly ambitious, stretching targets are important to drive action, but equally it is important for targets to be credible and achievable. The CCC advise that the evidence is not available to set a domestic net-zero emissions target at the present time. None of the CCC’s modelling scenarios were able to reach such an outcome given current understanding of the relevant technologies. Likewise, TIMES cannot provide a scenario that would allow for net-zero GHG target for 2050 to be met, based on the 2014 greenhouse gas inventory and available technology.

This demonstrates that it is too early to set a target for net-zero greenhouse gas emissions now. The Scottish Government propose, in line with advice from the CCC, to include provisions in the Climate Change Bill to allow Ministers to set a net-zero emissions target for the second half of the century, subject to regular reviews of the evidence.

**Question 2:**

Do you agree that the Climate Change Bill should contain provisions that allow for a net-zero greenhouse gas emission target to be set at a later date?

Yes [ ] No [ ] (please explain your answer)

A complete set of interim targets

To provide a key milestone on the path to the 2050 target, the 2009 Act set a single interim target, for emission reduction of at least 42% by 2020. The Scottish Government asked the CCC for advice on the 2020 target and whether more interim targets should be considered, and what those targets should be.

The CCC advise that an appropriate level for an updated interim 2020 target, based on actual Scottish emissions (see following section), would be for a reduction of at least 56% from baseline levels; and that additional interim targets for 2030 and 2040 should be set at 66% and 78% respectively.7

The Scottish Government proposes, in line with the CCC’s advice, to update the interim target for 2020 to at least 56%, and to set new interim targets for at least 66% in 2030 and at least 78% in 2040.

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7 The CCC advised that a 2040 target should be set now if, as is the case, the proposal is to follow the more ambitious of its two options for the level of the 2050 target.
Question 3:

a) Do you agree that the 2020 target should be for greenhouse gas emissions to be at least 56% lower than baseline levels?
Yes [□] No [□] (please explain your answer)

b) Do you agree that a target should be set for greenhouse gas emissions to be at least 66% lower than baseline levels by 2030?
Yes [□] No [□] (please explain your answer)

c) Do you agree that a target should be set for greenhouse gas emissions to be at least 78% lower than baseline levels by 2040?
Yes [□] No [□] (please explain your answer)

Consistent annual targets

In addition to the 2050 and interim 2020 targets, the 2009 Act also makes provision for annual emission reduction targets to be set every year up to 2050. These annual targets are currently specified as fixed amounts of greenhouse gas emissions, measured in tonnes of carbon dioxide equivalent, and are set in five year batches through secondary legislation (see Box 4).

The situation in which the 2020 and 2050 targets are given in the form of percentage reductions from the baseline, and annual targets are given in the form of amounts of emissions (in tonnes) has created confusion. For example, there are currently two targets for 2020: an interim target to reduce emissions by at least 42% from baseline levels, and an annual target of 40.717 megatonnes of carbon dioxide equivalent. The annual target for 2020 was set, in 2010, on the basis that 40.717 megatonnes would equal a 42% reduction from baseline levels. This was calculated using the greenhouse gas inventory that was current at the time. However, the inventory has been updated seven times since then with more accurate data. Using the most recent, 2015, inventory, it is estimated that a 42% reduction from the baseline would be equivalent to 44.713 megatonnes.

Setting all of the emission reduction targets in the Bill in the same form, i.e. as percentage reductions or fixed amounts, but not both, would help ensure that the annual and interim targets remain consistent with one another. Whilst the fixed amount form has advantages in terms of providing links to global and domestic carbon budgets, the percentage reduction form is much less sensitive to changes in the greenhouse gas inventory and easier to understand.

The CCC advise that all emission reduction targets in the Bill, including annual targets, are specified as percentage reductions on baseline levels.

The Scottish Government proposes, in line with the CCC’s advice, to specify the annual targets in the Bill in the form of percentage reductions from baseline levels.

Question 4:

Do you agree that annual emission reduction targets should be in the form of percentage reductions from baseline levels?
Yes [□] No [□] (please explain your answer)
The 2009 Act requires annual targets to be set through secondary legislation (for information on secondary legislation see Box 4 below). Specifically, it requires the Scottish Government to seek advice from the CCC on the appropriate levels for future annual targets, which are then set in five year batches at least 12 years in advance. Every annual target from 2020 onwards must also be at least 3% lower (more ambitious) than the last.

**Box 4: Subordinate (or secondary) Legislation**

Legislation falls into two categories – primary and secondary legislation. Primary legislation comprises Acts of Parliament that set out broad outlines and principles. Much of the detail of an Act (for example concerning timing, implementation or the mechanism for updating) is often left to subordinate legislation (often also called secondary legislation).

Subordinate legislation is law that is made by executive bodies or individuals – most often by Ministers – under powers granted to them by primary legislation (Acts). The Scottish Parliament’s role is to scrutinise subordinate legislation and, where applicable, approve or reject it. Unlike primary legislation, it is extremely rare for Parliament to have any scope to amend or change subordinate legislation.

There have been three rounds of secondary legislation setting annual targets to date:
The Climate Change (Annual Targets) (Scotland) Order 2010 set the targets for 2010 to 2022
The Climate Change (Annual Targets) (Scotland) Order 2011 set the targets for 2023 to 2027
The Climate Change (Annual Targets) (Scotland) Order 2016 set the targets for 2028 to 2032

As set out in Section 2, the Scottish Government propose to set interim targets for 2030 and 2040 (in addition to the 2020 interim target and the 2050 target). This raises the possibility that the levels of annual targets could be set as a direct consequence of these long-term targets, rather than through separate secondary legislation (see Box 4).

Under a direct approach, the annual targets over the period 2021 to 2050 would be calculated as a simple linear path between the 2020, 2030, 2040 and 2050 targets. These targets would then be updated automatically if the interim and/or 2050 targets were updated (see Section 4). Advice on targets would continue to be sought from the CCC on a regular basis, but only for the long-term targets, rather than specific batches of annual targets. Further consideration relating to the regular advice from the CCC is set out in Section 4.

The benefits of a direct approach would include guaranteed consistency between the annual and long-term targets and full transparency on how the annual targets are set and what they are all the way to the final target. However, the potential to set an annual target pathway between interim targets that is more complicated than a simple linear one would be lost. The setting of interim targets every ten years means that there is little practical scope to do this in any case.

Table 1 summarises the types and levels of targets under the current and proposed target frameworks. It is important to note that the two sets of figures are under different emissions accounting bases (see Section 3) and should not be directly compared to one another.

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11 The CCC did not provide advice on this proposal.
Question 5:
Do you agree that annual targets should be set as a direct consequence of interim and 2050 targets?

Yes ☐ No ☐ (please explain your answer)

The proposed Bill is expected to become legislation in early 2019. As the greenhouse gas inventory statistics are always published two years in arrears, statistics reporting on the 2017 target will be published that year. Progress against the new 2020 target will be reported in 2022. In order to avoid a situation where out of date targets are being reported on for three years, the 2017, 2018 and 2019 annual targets will be revised to 52.4, 54.0 and 55.0% reductions from the baseline. These target levels are as advised by the CCC.
## Table 1: Current and proposed targets

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<th>Current (emissions adjusted for the EU-ETS)</th>
<th>Bill proposals (actual emissions)</th>
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<td>Annual Targets</td>
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<td>2015</td>
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<tr>
<td>2016</td>
<td>45,928,000 tCO2(e) (40.4%)</td>
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<td>2017</td>
<td>44,933,000 tCO2(e) (41.7%)</td>
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<td>2018</td>
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<td>42,966,000 tCO2(e) (44.3%)</td>
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<td>2020</td>
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All targets are given as % reductions from baseline levels, other than current annual targets which are set as fixed amounts of emissions. The figures in brackets after the current annual targets are the equivalent % reductions from baseline levels on the most recent (2015) greenhouse gas inventory.
In addition to increasing the level of target ambition, it is proposed that the new Bill will increase the transparency of the targets.

**Targets based on actual Scottish emissions**

The emission reduction targets in the 2009 Act are set on the basis of “adjusted” emissions, which takes into account the operation of the EU Emissions Trading System (ETS – see Box 5).

The adjustment means that actual emissions from sectors covered by the EU ETS (such as heavy industry and the power sector) are replaced by a notional Scottish share of the EU ETS cap. This means that the actual emissions from the “traded sector”, are not counted against our targets. The rationale behind this is that the ETS, which is an EU-level policy, represents the principal lever for reducing domestic emissions from these sectors.

Adjusted emissions have, however, proven to be very difficult to understand. Whilst emissions across Europe are reducing as a result of the participation of operators in Scotland, these reductions may not be fully reflected when reporting progress to Scottish targets.

The CCC advise that all targets in the Bill should be based on actual emissions in Scotland, by removing the EU ETS adjustment, as this will increase the transparency of measuring progress to targets.

The proposal to change how the targets are measured will not change how the EU ETS operates in practice – participants in the Scottish power generation and industrial sectors will still have to reduce their emissions and surrender their allowances on an annual basis in line with the EU-wide cap of -43% by 2030. The Scottish Government considers that an ambitious EU ETS is the most cost effective way to achieve emission reductions from energy intensive industry and the power sector, through the level playing field of the world’s largest carbon market.

**BOX 5: The EU ETS**

Launched in 2005, the EU ETS is an EU policy aimed at mitigating climate change by limiting greenhouse gas emissions from energy intensive industry, the power sector and aviation.

The EU ETS is a ‘cap and trade’ system. A limit (cap) is placed on the overall volume of emissions from participants in the system. Within the cap, organisations receive or buy emissions allowances which they can trade (one emissions allowance equals one tonne of carbon dioxide equivalent). Each year, an organisation must obtain and surrender enough allowances to cover its emissions. The cap is reduced over time so that by 2020, the volume of emissions permitted within the system will be 21% lower than in 2005. Under the proposals for the next phase of the EU ETS (to 2030), the volume of emissions permitted within the system would be 43% lower than in 2005. This reduction of emissions within the sectors covered by the EU ETS is consistent with the EU’s overall 2030 greenhouse gas reduction commitment within the Paris Agreement adopted in December 2015.

The EU ETS contributes to delivering Scotland’s Climate Change targets through incentivising the reduction in emissions from Scottish organisations participating in the system. It is currently the largest single contributor to our climate change mitigation effort – covering around 40% of our emissions. See Annex A for more information about the ETS and how it is accounted for under the 2009 Act.
The Scottish Government proposes, in line with the CCC advice, to set all targets on the basis of actual emissions, by removing the EU ETS adjustment.

We will continue to ensure that policies for industrial decarbonisation remain consistent with the operation of the EU ETS cap, including the provisions within the EU ETS for mitigating the risk of industry being displaced to other countries with less stringent climate policies. It is anticipated that statistics will continue to report emissions on both actual and adjusted bases.

**Question 6:**
Do you agree that all emission reduction targets should be set on the basis of actual emissions, removing the accounting adjustment for the EU ETS?

Yes ☐  No ☐ (please explain your answer)

**Note on accounting for International Aviation and Shipping emissions**

The 2009 Act includes specific provisions to include a share of International Aviation and Shipping emissions when measuring progress towards Scotland’s domestic climate targets. In line with the CCC’s advice, the Scottish Government intends to continue to include a share of such emissions in the accounting basis for the new Bill.

**Note on International Credits**

The 2009 Act allows the Scottish Government the option of purchasing international carbon offsetting credits to help meet domestic emission reduction targets, subject to limitations. In line with the CCC’s advice the Scottish Government intends to retain this flexibility.
4. **Section 4: Reviewing targets and reporting on policies and proposals**

**A flexible and responsive target framework**

The 2009 Act allows for limited updates to annual and interim 2020 targets through secondary legislation, but does not include provision to update the 2050 target. The CCC has advised that flexibility in long-term target levels is important and has specifically recommended that it should be possible to update targets in the event of unanticipated changes in industrial emissions output.

Experience of the 2009 Act, particularly regarding revisions to the greenhouse gas inventory, shows the importance of having flexibility to respond to changing science. Furthermore, the Paris Agreement mechanisms set out 5-yearly Stocktake Cycles, with a view to increasing long-term global ambition (see Box 6).

In light of this, it is proposed that a duty should be put on Scottish Ministers to seek advice from the CCC on a regular basis regarding the levels of the interim and 2050 targets. (This would replace the duty to seek advice from the CCC ahead of laying batches of annual targets, which will be removed if annual targets are set mechanistically – see Section 2).

It is proposed that updates to both the interim and 2050 targets should be possible through secondary legislation, subject to having due regard to a suitable set of criteria and advice on these matters from the CCC. Under the 2009 Act, the Scottish Ministers must, when setting targets, have regard to the following matters:

- the objective of not exceeding the fair and safe Scottish emissions budget;
- scientific knowledge about climate change;
- technology relevant to climate change;
- economic circumstances, in particular the likely impact of the target on –
  - the Scottish economy;
  - the competitiveness of particular sectors of the Scottish economy;
  - small and medium-sized enterprises;
  - jobs and employment opportunities;
- fiscal circumstances, in particular the likely impact of the target on taxation, public spending and public borrowing;
- social circumstances, in particular the likely impact of the target on those living in poorer or deprived communities;
- the likely impact of the target on those living in remote rural communities and island communities;
- energy policy, in particular the likely impact of the target on energy supplies, the renewable energy sector and the carbon and energy intensity of the Scottish economy;
- environmental considerations and, in particular, the likely impact of the targets on biodiversity; and
- European and international law and policy relating to climate change.

The Bill provides a natural opportunity to review and potentially improve these criteria and consider the extent to which they will ensure that emission reduction targets remain fully aligned with the wider ambitions of increasing sustainable economic growth through increasing competitiveness and tackling inequality.

We have proposed that all targets be set as percentage reductions from baseline levels (Section 2).
which means that the criterion in relation to the “Scottish emissions budget” becomes redundant in its current form. The important principle that the levels of Scottish targets should represent a “fair and safe” contribution to global efforts will be preserved through the criteria in relation to “scientific knowledge” and “international law”, upon which regular CCC advice will continue to be received.

Question 7:

a) What are your views on allowing the interim and 2050 emission reduction targets to be updated, with due regard to advice from the CCC, through secondary legislation?

b) What do you think are the most important criteria to be considered when setting or updating emission reduction targets?

Future Climate Change Plans

The 2009 Act requires Scottish Ministers to lay before Parliament a “Report on Proposals and Policies” (RPP) for meeting the annual targets, as soon as reasonably practicable after each batch of targets has been laid. Since the Act came into force in 2009, Scottish Ministers have published two such reports, RPP1\(^{12}\) in 2011 and RPP2\(^{13}\) in 2013.

The latest draft report on proposals and policies, the draft Climate Change Plan, was laid in Parliament in January 2017 and covers the period to 2032. The Plan will be finalised in early 2018. (The Scottish Government proposes to alter the term “Report on Proposals and Policies” to “Climate Change Plan” in the new Bill.)

The 2009 Act requires future batches of annual targets to be legislated by:

- 2021 (for years 2033 – 2037);
- 2026 (for years 2038 – 2042);
- 2031 (for years 2043 – 2047) and;
- 2036 (for years 2048 – 2050);

and climate change plans to be produced as soon as practicable afterwards.

If annual targets cease to be set through secondary legislation every five years, as proposed in Section 2, then this “trigger” for climate change plans will be removed and will need to be replaced. This presents an opportunity to consider the frequency of climate change plans, the length of time each plan covers, and the alignment of plans with the interim targets and Paris Stocktakes.

BOX 6: Paris Stocktakes

In 2018, countries will come together to take stock of the collective efforts in relation to progress towards the goal set in the Paris Agreement and to inform the preparation of “Nationally Determined Contributions”.

Thereafter, there will be a global stocktake every five years commencing in 2023. These stocktakes will assess progress of long-term goals, consider mitigation, adaptation, implementation and support, and be guided by equality and best available science. The aim of the global stocktakes is to further inform countries in updating and enhancing of their Nationally Determined Contributions, their actions and support for the Paris Agreement, as well as enhancing international co-operation for climate action.


Current practice is for the RPPs, or plans, to cover approximately 16 years (from the time of developing the plan to the last year that an annual target has been set for). The timeframe for plans needs to be long enough to allow for policies and proposals that have lengthy lead in times to be included, but not so long that uncertainty around future technologies and economic changes makes sensible planning difficult. Sixteen years may be an appropriate timescale with those considerations in mind. On the other hand, there could be advantages in future climate change plans being focussed on the next one or two interim targets or 2050 target.

Without making any changes to the legislation, future plans would be expected around 2022, 2027, 2032 and 2037. Paris Stocktakes are expected in 2023, 2028, 2033, 2038, and so on every five years.

It may be preferable for future plans to be produced after the Paris Stocktake Processes, rather than before. Particularly if changes to the level of the interim or end targets are advised by the CCC, ahead of or in light of the Paris Stocktakes.

The current Climate Change Act requires draft Climate Change Plans to be laid for a period of 60 days for Parliamentary consideration. Reports by the four Parliamentary Committees involved in consideration of the draft Climate Change Plan laid in Parliament in January 2017 indicated that the current 60 day period is too restrictive. The Committees recommended that the period be reviewed, with a view to removing or extending the 60 day limit. The Rural Economy and Connectivity Committee suggested that at least 120 days are allowed to ensure thorough scrutiny. To assist scrutiny of future draft Climate Change Plans, the Scottish Government proposes to extend the period for Parliamentary consideration.

The Scottish Government welcomes all views on the issues set out in this section, including any other considerations that you think should be taken into account. Throughout the consultation period the Scottish Government will hold meetings and workshops with key stakeholders to discuss the issues raised here and finalise proposals for inclusion in the Climate Change Bill.

Question 8:

a) What are your views on the frequency of future Climate Change Plans?

b) What are your views on the length of time each Climate Change Plan should cover?

c) What are your views on how development of future Climate Change Plans could be aligned with Paris Stocktake Processes?

d) How many days do you think the period for Parliamentary consideration of draft Climate Change Plans should be?

The 2009 Act requires that any excess emissions that occurred due to targets being missed must be made up through outperforming on future targets, and that Scottish Ministers must lay a report before the Scottish Parliament setting out proposals and policies to compensate in future years for the excess emissions. The CCC advise that the requirement to make up any excess emissions from missed targets should be retained.

It is proposed that the requirement to make up any excess emissions from missed targets should be retained. Given the proposed change to percentage based annual targets (see Section 2), this requirement would be implemented through:

- The statutory annual reports on target outcomes stating the under-performance/over-performance arising from current and previous targets. These figures would be stated as amounts of emissions.

- If there is a cumulative under-performance against targets at the time when a Climate Change Plan is developed (see question 9), that Plan would be required to set out additional policies and proposals, over and above those required to meet the future targets, to compensate for the excess emissions.

Question 9:

What are your views on the proposal that any shortfall against previous targets should be made up through subsequent Climate Change Plans?
Section 5: Assessing the wider impacts of the proposals

Updating the levels of long-term climate target ambition has the potential to indirectly affect all people living in Scotland, both now and in future generations. It also has the potential to affect all sectors of the Scottish economy and various aspects of the Scottish environment.

Assessing impacts on people

Scotland’s transition to a low carbon economy must be focused on equality and justice. The actions needed to meet reduction targets will have substantial impacts on every person living in Scotland, both now and in future generations. Given the long term nature of the targets which will be set out in the Climate Change Bill it is difficult to know exactly what these impacts will be. Much will depend on specific policies and proposals to reduce emissions and how they are implemented. It is important that vulnerable groups are not negatively affected.

The Scottish Government proposes to assess the impacts of the proposed Bill on different groups of people through a combined process of Equalities Impact Assessment (EQIA), Children’s Rights and Wellbeing Impact Assessment (CRWIA) and socio-economic assessment. The remainder of this subsection sets out the draft findings of this process to date. A Stage 1 Template for the CRWIA aspect of the process has also been published alongside this document.

The Scottish Government is a champion of climate justice as an approach to tackling climate change internationally. This approach focuses on equality and human rights, as the adverse effects of a changing climate are expected to disproportionately impact vulnerable groups across the world. By showing leadership on climate ambition, the Scottish Government intends to encourage other countries to make similar commitments. The existence of a global climate action framework, in the form of the UNFCCC Paris Agreement, which contains mechanisms to ensure countries progressively raise ambition over time, will strengthen this influence.

Scotland’s people will benefit from reducing the effects associated with global climate change, through reduced exposure to risks associated with flooding and extreme weather events. However, it is recognised that updating the levels of Scotland’s domestic climate targets can only ever have a relatively small direct effect on global emission levels.

The concept of a ‘Just Transition’ to the low-carbon economy applies domestically, as well as internationally. The impacts for Scotland’s people of the policies used to deliver emission reductions are expected to be overwhelmingly positive. For example, the Scottish Government’s energy efficiency programme will make homes warmer and help reduce fuel poverty, alongside delivering reduced emissions. It is, however, also recognised that decarbonisation policies have the potential to lead to unintended adverse impacts, including on inequalities, through factors such as energy costs.

The nature and magnitude of these impacts, including different groups of people, will depend on the particular package of emission reduction measures that will be used to meet the targets. The proposed Bill retains the approach of the 2009 Act of requiring that these packages are defined in strategic delivery plans, which can be updated as circumstances evolve, rather than in the primary legislation itself. As a result, the most effective way to ensure that decarbonisation action is fully integrated with building an inclusive economy and tackling inequalities is for detailed impact assessments to be undertaken for individual emission reduction policies, as appropriate.  

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14 It is noted that the EQIA undertaken for the 2009 Act when it was a Bill identified certain impacts without knowing the particular package of emission reduction delivery measures. In the case of a Bill which updates the level of existing targets, rather than establishing a new target framework, no meaningful identification of such impacts is considered possible.
Question 10:
What are your views on these initial considerations of the impact of the Bill proposals on Scotland’s people, both now and in future generations?

Assessing impacts on businesses and regulation

Tackling climate change means adjusting to a more resource-efficient and sustainable economic model. In Scotland this represents a real opportunity to capitalise on our advantages and the strong progress towards decarbonisation that we have already made, and help Scotland be the most attractive place to do business in Europe.

The Scottish Government is conducting a Business and Regulatory Impact Assessment (BRIA) of the proposals set out in this consultation paper. A partial BRIA has been published alongside this document, as an “accompanying document” on CitizenSpace, and comments are welcomed on the issues set out within it.

Question 11:
What are your views on the opportunities and challenges that the Bill proposals could present for businesses?

Assessing impacts on the environment

The Scottish Government is assessing the impacts of the proposed Bill on the environment through a process of Strategic Environmental Assessment (SEA). An Environmental Report will be published as soon as possible in July and made available on the CitizenSpace page as an “accompanying document” to this paper.

Question 12:

a) What are your views on the evidence set out in the Environmental Report that has been used to inform the assessment process? (Please give details of additional relevant sources).

b) What are your views on the predicted environmental effects as set out in the Environmental Report?

c) Are there any other environmental effects that have not been considered?

d) Do you agree with the conclusions and recommendations set out in the Environmental Report?

e) Please provide any other comments you have on the Environmental Report.
The proposals set out in this paper are intended to strengthen the ambition and strategic framework for action to reduce greenhouse gas emissions in Scotland. Specific delivery policies are, and will continue to be, required, however these are not the subject of the current consultation.

If you have thoughts regarding the proposals for a new Climate Change Bill not covered in your answers to previous questions, please use this opportunity to tell us about them.

**Question 13:**

Please use this space to tell us any other thoughts you have about the proposed Climate Change Bill not covered in your earlier answers.
ANNEX A: The EU Emissions Trading System (EU ETS)

Launched in 2005, the EU ETS is the world’s first and largest cap-and-trade system for greenhouse gas emissions. The EU ETS represents the central pillar of the EU’s climate change policy, and will deliver a 21% emission reduction on 2005 levels by 2020 and 43% by 2030.

The ETS caps the level of emissions from energy intensive industry, the power sector and aviation, across the EU. The cap is represented by allowances to emit one tonne of greenhouse gas emissions, with the total number of allowances reducing each year.

The system covers close to half of the EU’s emissions across the 28 member states as well as Iceland, Liechtenstein and Norway with approximately 80 participants in Scotland. Participants are required to obtain and surrender allowances to cover their annual emissions. Participants can purchase allowances at auction or trade them amongst themselves, which allows the market to find the most cost-effective way to reduce emissions. Industrial sectors considered at risk of carbon leakage (whereby carbon costs would make them uncompetitive prompting industry to relocate outside the EU) receive a proportion of allowances for free.

The EU ETS has contributed to emission reductions from energy generators and heavy industry. However, the oversupply of allowances in the EU ETS, due to the inability of the EU ETS to adjust supply to falls in production during the recession, has suppressed the carbon price and has failed to stimulate significant carbon abatement in many sectors. New measures to strengthen the operation of the ETS, to make it more responsive to future changes in demand and supply, are being introduced, such as the new Market Stability Reserve in 2019, and negotiations for the next phase to 2030 are nearing conclusion.

The Paris Agreement makes provision for the development of carbon markets globally, envisaging an eventual linking of carbon markets across the world. Carbon trading schemes exist in New Zealand, Australia, Kazakhstan and between certain Canadian provinces and US states. Further carbon trading schemes will be launched in South Korea and across China during 2017, and are under consideration in several other countries including Japan.

Whether the UK will continue to participate in the EU ETS after the UK leaves the EU single market is currently unknown. Powers exist under the UK Climate Change Act 2008 to create emissions trading schemes in the UK.

The Scottish Government continues to support participation in the EU ETS as a key delivery mechanism for emission reductions from industry. We consider the EU ETS to be the most cost-effective way to achieve emission reductions, requiring comparative effort across the EU and providing industry with the level playing field of access to larger carbon markets, including protection against carbon leakage.

Progress to the climate change targets set under the 2009 Act are assessed against the Net Scottish Emissions Account (NSEA). The NSEA accounts for the effect of the sale and purchase of relevant carbon units (tradable emissions allowances) in the EU ETS. The EU ETS element of the NSEA is calculated by taking the difference between Scotland’s national share of the overall EU ETS cap, and the number of emissions allowances surrendered from the traded sector in Scotland in a given year, as well as an estimate of emissions surrendered from Scotland’s share of domestic and international aviation. This amount is then added to non-traded net emissions to get the NSEA.

15 https://ec.europa.eu/clima/policies/ets_en
16 https://ec.europa.eu/clima/policies/ets/reform_en
17 Article 6 of the Paris Agreement make provision for an international carbon market mechanism, leaving the underlying rules for governments to work out in future negotiations. It introduces a new mechanism to replace the Kyoto international credits from 2020 (called ITMOs) and sets out ‘decentralised carbon clubs’ where existing carbon markets would link and trade.
ANNEX B: Summary of consultation questions

1. Do you agree that the 2050 target should be made more ambitious by increasing it to 90% greenhouse gas emission reduction from baseline levels?
   Yes ☐ No ☐ (please explain your answer)

2. Do you agree that the Climate Change Bill should contain provisions that allow for a net-zero greenhouse gas emission target to be set at a later date?
   Yes ☐ No ☐ (please explain your answer)

3. a) Do you agree that the 2020 target should be for greenhouse gas emissions to be at least 56% lower than baseline levels?
   Yes ☐ No ☐ (please explain your answer)

   b) Do you agree that a target should be set for greenhouse gas emissions to be at least 66% lower than baseline levels by 2030?
   Yes ☐ No ☐ (please explain your answer)

   c) Do you agree that a target should be set for greenhouse gas emissions to be at least 78% lower than baseline levels by 2040?
   Yes ☐ No ☐ (please explain your answer)

4. Do you agree that annual emission reduction targets should be in the form of percentage reductions from baseline levels?
   Yes ☐ No ☐ (please explain your answer)

5. Do you agree that annual targets should be set as a direct consequence of interim and 2050 targets?
   Yes ☐ No ☐ (please explain your answer)
6. Do you agree that all emission reduction targets should be set on the basis of actual emissions, removing the accounting adjustment for the EU ETS?
   Yes ☐ No ☐ [please explain your answer]

7. a) What are your views on allowing the interim and 2050 emission reduction targets to be updated, with due regard to advice from the CCC, through secondary legislation?
   b) What do you think are the most important criteria to be considered when setting or updating emission reduction targets?

8. a) What are your views on the frequency of future Climate Change Plans?
   b) What are your views on the length of time that future Climate Change Plans should cover?
   c) What are your views on how development of future Climate Change Plans could be aligned with Paris Stocktake Processes?
   d) How many days do you think the period for Parliamentary consideration of draft Climate Change Plans should be?

9. What are your views on the proposal that any shortfall against previous targets should be made up through subsequent Climate Change Plans?

10. What are your views on these initial considerations of the impacts of the Bill proposals on Scotland’s people, both now and in future generations?

11. What are your views on the opportunities and challenges that the Bill proposals could have for businesses?

12. a) What are your views on the evidence set out in the Environmental Report that has been used to inform the assessment process? (Please give details of additional relevant sources).
   b) What are your views on the predicted environmental effects as set out in the Environmental Report?
   c) Are there any other environmental effects that have not been considered?
   d) Do you agree with the conclusions and recommendations set out in the Environmental Report?
   e) Please provide any other comments you have on the Environmental Report.

13. Please use this space to tell us any other thoughts you have about the proposed Climate Change Bill not covered in your earlier answers.
ANNEX C: Responding to this consultation

We are inviting responses to this consultation by 22 September 2017.

Please respond to this consultation using the Scottish Government’s consultation platform, Citizen Space, at: https://consult.scotland.gov.uk/energy-and-climate-change-directorate/climate-change-bill-consultation. You can save and return to your responses while the consultation is still open.

It would be most helpful to have your response through Citizen Space. Alternatively, you can email your response to CCBill@gov.scot or send a hard copy to:

Climate Change Bill Consultation
Scottish Government
3J South
Victoria Quay
Edinburgh
EH6 6QQ

Handling your response

If you respond using Citizen Space (http://consult.scotland.gov.uk/), you will be directed to the Respondent Information Form. Please indicate how you wish your response to be handled and, in particular, whether you are happy for your response to be published.

If you are unable to respond via Citizen Space, please complete and return the Respondent Information Form together with your response. If you ask for your response not to be published, we will regard it as confidential, and we will treat it accordingly.

All respondents should be aware that the Scottish Government is subject to the provisions of the Freedom of Information (Scotland) Act 2002 and would therefore have to consider any request made to it under the Act for information relating to responses made to this consultation exercise.

Comments and complaints

If you have any comments about how this consultation exercise has been conducted, please send them to:

Climate Change Bill Consultation
Scottish Government
3J South
Victoria Quay
Edinburgh
EH6 6QQ

Scottish Government consultation process

Consultation is an essential part of the policy-making process. It gives us the opportunity to consider your opinion and expertise on a proposed area of work.

You can find all our consultations online: http://consult.scotland.gov.uk. Each consultation details the issues under consideration, as well as a way for you to give us your views, either online, by email, or by post.

Consultations may involve seeking views in a number of different ways, such as public meetings, focus groups, or other online methods such as Dialogue (https://www.ideas.gov.scot).
Responses will be analysed and used as part of the decision-making process, along with a range of other available information and evidence. We will publish a report of this analysis for every consultation. Depending on the nature of the consultation exercise the responses received may:

- indicate the need for policy development or review;
- inform the development of a particular policy;
- help decisions to be made between alternative policy proposals; and
- be used to finalise legislation before it is implemented.

While details of particular circumstances described in a response to a consultation exercise may usefully inform the policy process, consultation exercises cannot address individual concerns and comments, which should be directed to the relevant public body.

Next steps

Where respondents have given permission for their response to be made public, and after we have checked that they contain no potentially defamatory material, responses will be made available to the public at http://consult.scotland.gov.uk. If you use Citizen Space to respond, you will receive a copy of your response via email.

The Scottish Government will review responses to the consultation and the issues raised during engagement with stakeholders to inform the design of the Climate Change Bill. A summary of the consultation responses received will be made available on the Scottish Government website, and a Scottish Government response will be published, by the end of 2017.
Climate Change Bill – Consultation

RESPONDENT INFORMATION FORM

Please Note this form must be completed and returned with your response.

Are you responding as an individual or an organisation?

☐ Individual
☐ Organisation

Full name or organisation’s name

Please specify organisation type (if applicable):

☐ Community group or organisation
☐ Third sector organisation
☐ Private sector organisation
☐ Academic or research organisation
☐ Public Body, including Local Government, Executive Agencies etc.

Other – please state...
The Scottish Government would like your permission to publish your consultation response. Please indicate your publishing preference:

- [ ] Publish response with name
- [ ] Publish response only (without name)
- [ ] Do not publish response

We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in the future, but we require your permission to do so. Are you content for Scottish Government to contact you again in relation to this consultation exercise?

- [ ] Yes
- [ ] No

Information for organisations:

The option ‘Publish response only (without name)’ is available for individual respondents only. If this option is selected, the organisation name will still be published.

If you choose the option ‘Do not publish response’, your organisation name may still be listed as having responded to the consultation in, for example, the analysis report.