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1. What is the problem?

Every serious scientist and politician recognises that we are involved in a race against time to halt and reverse climate change. On a global scale, Scotland is a small country but has a big role to play. It has already made major strides forward reducing greenhouse gas emissions by decarbonising electricity.

Scotland's land – farmland, moorland, peatlands, uplands and forestry – has the potential to sequester (i.e. remove) huge quantities of carbon from the atmosphere and store it in soils and vegetation. Instead, it is a net producer of greenhouse gases. In the 2019 greenhouse gas (GHG) report for Scotland as a whole, it was found that the land sector emitted more Carbon Dioxide Equivalent (CO₂e) than the international aviation and shipping sector. This improved slightly in 2020, (the latest report as of June 2022) however, the land sector is still a net carbon source.

2. What needs to be done to turn that around?

The greater part of Scotland's land is of marginal agricultural value, with immense potential for carbon sequestration and storage. Our uplands – generally, though not exclusively land above 300 metres – could support extensive, thriving ecosystems of native woodlands, healthy peatlands and pasture, storing millions of tonnes of carbon dioxide equivalent (Mt CO₂e).

Most of that land, however, is bare and impoverished as a result of human activity over many centuries. Today, much of that damage is linked to land management practices that focus exclusively, or primarily, on sports shooting of deer and grouse, which perpetuate overgrazing by red deer, and extensive burning, draining and trampling of peatlands.

That damage can be reversed by intervening to reduce all these pressure on our land, which in turn will restore the natural flow of water, increase soil saturation, protect vegetation and allow native woodlands to regenerate on a landscape scale.

Moreover, much of our productive agricultural land could be managed more effectively for carbon storage through lower intensity farming practices and a return to traditional, rotational natural grazing.

3. How would a tax achieve a reduction in the carbon emissions from land?

Taxes are a tried and tested mechanism for discouraging harmful behaviour and persuading people to do the right thing, whether at individual or societal level. We have long-established taxes on petrol, diesel, alcohol and tobacco.

In recent times, the Soft Drinks Industry Levy has been successful in reducing calorie intake; the Scottish Plastic Carrier Bag Charge has removed millions of plastic bags from circulation; and London Congestion Charge has cut carbon emissions, pollution and traffic congestion. Parallels can also be drawn with the new workplace parking levy which allows individual councils to decide whether to impose an annual tax on workplace car parking spaces to encourage behaviour change to help cut congestion and reduce air pollution.

A banded tax system in which land is graded according to current and forecasted emissions would encourage land managers to give greater priority to carbon reduction and biodiversity uplift and could make a major contribution towards the Just Transition to Net Zero.

4. How much land in Scotland is estimated to become taxable as a result of the tax?

According to the Scottish Parliament Information Centre (SPICe), 754 estates meet the 1,000ha threshold for tax liability (2014 figures). Based on additional information on landholdings provided by SPICe, we estimate that around 40,000 sq.km of privately owned land, and further 12,000 sq.km owned by government agencies and NGOs, would be liable for this tax. This amounts to around 60% of Scotland's total landmass.

5. Where do your estimates for GHG mitigation potential for forestry and peatlands come from?

We have estimated that the potential realistic reduction in greenhouse gases from large-scale woodland and peatland restoration across Scotland's uplands could be close to 6 Mt CO₂e a year – the equivalent of removing four million petrol and diesel driven passenger car from our roads.

That estimate comes from two sources. The first source is the Scottish Government's Climate Change Plan: Third Report on Proposals and Policies 2018-2032 – which suggests that Scotland's damaged peatlands release around six million tonnes of carbon every year. If 75% of this was restored (a more pragmatic and realistic target), we could expect that to achieve a reduction in greenhouse gases equivalent to 4.5 Mt CO₂e per year by the completion of the restoration programme.

The second source is a study by the School of Earth and Environment at the University of Leeds which estimates that “native woodland could expand to cover an additional 3.9 million hectares of the Scottish uplands removing an average of 6.96 Mt CO₂e a year”.¹ Achieving just 20% of that potential would mean quadrupling our native woodlands and sequestering almost 1.5 Mt CO₂e annually from the atmosphere by 2040. The two figures combined come to just under 6 Mt CO₂e a year.

6. When do you envisage this level of sequestration?

A study by the University of Leeds estimates that 3.9 million hectares of native woodland could be established in the Scottish uplands with a potential carbon sequestration of 696 Mt CO₂ over a 100-year period, which is equivalent to an average removal of 6.96 Mt CO₂ per year.² This model assumes that the carbon absorbed by woodland in that timeframe would be linear. In reality, the carbon absorption would not be a straight linear increase: in the very early years, carbon sequestration from a tree would be slow, then pick up momentum until it is fully grown. Most species will reach peak carbon capture and storage within 10-20 years.

¹ Fletcher, T et al., (2021) The Carbon Sequestration Potential of Scottish Native Woodland, Environ. Res. Commun. 3, 041003.

² Fletcher, T et al., (2021) The Carbon Sequestration Potential of Scottish Native Woodland, Environ. Res. Commun. 3, 041003.

7. How would a Carbon Emissions Land Tax work and who would be liable?

We envisage this tax applying to all landholdings over 1,000 hectares, except those landholdings held in community ownership, which would be exempt.

The condition of each habitat on liable landholdings would be measured using existing datasets and remote-sensing technology to provide a detailed map.

Landholdings with habitats in poor condition that release greenhouse gases would fall into different tax bands. Those who pollute the most will pay the most tax.

All landholdings under 1,000 ha would be exempt.

8. Should the Carbon Emissions Land Tax apply to community owned land?

The principle which underpins CELT is that landowners have a responsibility to manage their land in a way that is climate and nature conscious. This principle applies regardless of whether land is owned by private individuals, the state, environmental charities or community groups.

That said, for CELT to be part of a just transition, it needs to recognise that not all landowners have the same objectives and the same means to achieve them.

Because community groups tend to have objectives compatible with the public interest and many rely on limited sources of funding to achieve those objectives, we believe they should be given extra time to restore their land without having the additional burden of taxation.

Only 3% of land in Scotland is owned by communities. Granting these landholdings an exemption will not significantly affect the pace of land use change needed but will prevent the risk of a disproportionate impact and help ensure that the community model of land ownership can continue to thrive across the country.

9. Would a landowner whose dominant land use was renewable energy development be exempt or at least qualify for a lower tax rate?

The purpose of this tax scheme would be to increase carbon sequestration from land rather than to generate more energy. Renewable energy development does not actively remove carbon dioxide from the atmosphere; it provides an alternative energy source to burning carbon.

We recognise the importance of renewable electricity generation, but renewables are already governed by separate regulations and incentives, and therefore would be excluded from the assessment process. Before qualifying for an exemption or lower tax rate, landowners leasing land to energy companies or producing their own renewable electricity would also need to demonstrate ways they are managing land as a natural carbon store across the rest of the estate.

10. How would this affect landholders that have a mix of land uses (e.g. forestry, agriculture, regenerating woodland, holiday homes, renewable energy development)?

Landowners would fall into the appropriate tax band based on the condition of the habitats they manage. For example, a landowner who manages regenerating native woodland across an estate which also included non-native timber production operations would, depending on the balance, be either low-rated or exempt. Alternatively, land managed predominantly for sports shooting for deer or grouse that included smaller areas of native woodland would be more likely to be rated in one of the higher bands, again depending on the balance of habitat conditions created by land use choices.

11. Would agro-forestry and energy crops be taken into account?

Every natural process which affects carbon would be assessed, but as with commercial forestry, any short-term tax advantage would be reversed when the crop is harvested.

12. Aren't some landholdings more favoured than others for carbon capture?

The assessment process would consider the specific challenges faced by each individual landowner, recognising that baselines will vary. Some will start with high emissions, others with negative emissions.

The aim of this tax would be for every landholding to narrow the gap between existing emissions and potential reductions. Landowners eligible for the tax would move to lower tax bands by changing land use to improve habitat condition and therefore reduce greenhouse gas emissions. This process will take time – and in the meantime, revenues could also be used to fund local authority expenditure, which could include nature restoration projects.

13. How would the emissions be assessed in a way that is cost-efficient and fair?

This proposal recognises that the assessment of emissions from land is an evolving field of study. As a way to keep costs down, we would expect assessments to make use of as much existing data as possible and complete the dataset using remote-sensing technology.

Local authorities and other public agencies already hold a wealth of information on land hectare. Other public bodies such as NatureScot and SEPA have detailed data on land use, soil, and greenhouse gas emissions. In addition, there has been extensive scientific research carried out in recent years by universities and organisations such as the James Hutton Institute. It would make sense to use the expertise of these organisations, possibly in partnership with specialist independent consultants, to carry out the preliminary work involved assessing carbon and bandings.

We would expect the agreed assessment to adapt a methodology that is already in use as a way to further save resources and reduce costs. There are examples of assessment methodologies already in use in the farming sector. These include the agrecalc tool which is used for assessing carbon emissions on farms (see www.agrecalc.com, and farming audit resources available at www.fas.scot).

To further increase the efficiency of assessments, one public agency could lead the assessment, coordinating expertise from other public agencies as needed. To ensure fairness, that the assessment of emissions would need to be consistent.

The John Muir Trust – which itself owns and manages 25,000 hectares of land in Scotland, and so would be liable for assessment – would not be in favour of a system of self-assessment by landowners as this could result in discrepancies and irregularities. We believe this should be done objectively by independent experts. In the interests of fairness, we would expect the agreed methodology to be made publicly available to increase transparency and accountability.

14. Some land management decisions impact neighbouring land. How can the tax take this into account?

In the same way that greenhouse gases know no national boundaries and the effects of the climate crisis impact people and the natural world regardless of their responsibility in creating it, land management – or lack of land management – can have effects beyond land ownership boundaries.

The principle which underpins the tax is that landowners have a responsibility to manage their land in a way that is climate and nature conscious. Mechanisms must be in place to ensure that a landowner's actions cannot have a detrimental effect on another's efforts to manage their land responsibly.

One of the main threats to land regeneration in Scotland's uplands is unsustainably high deer population levels. For the tax to be fair, and because deer roam across vast areas which usually cross over ownership boundaries, we would advocate that all large landowners be required to regulate deer populations so that the land can regenerate and sequester carbon.

15. How could the tax be administered in a way that is cost-efficient and fair?

We would expect the tax to be administered by the nine big rural local authorities: the Highlands, Moray, Aberdeenshire, Perth and Kinross, Angus, Stirlingshire, Argyll and Bute, Scottish Borders and Dumfries and Galloway.

Local authorities have the expertise and systems already in place to collect geographically based taxes, such as council tax, non-domestic rates and the new workplace parking levy. One way to keep costs of administration down would be to make sure the assessments and subsequent tax bandings were seen to be fair and consistent from the outset, to reduce the risk of challenges to assessments or tax bandings.

We have suggested an initial pilot scheme, which would involve a small number of estates – fewer than 100 – of at least 10,000 ha in size. This would allow the tax to be refined and adjusted for maximum efficiency and fairness before it is rolled out more widely. To aid efficiency, there

would need to be standardised guidance for all local authorities on how compliance, appeals and challenges will be dealt with.

16. Can you sum-up how this tax will be fair?

This tax will be fair by being proportionate; by applying only to larger landholdings over 1,000 hectares; by banding appropriately according to the main land use; and, by re-evaluating tax bands to take into consideration changes in land use over time.

From a social justice perspective, a tax focused on owners of land over 1,000 hectares means it would not fall on the shoulders of the most disadvantaged in society as large landowners are some of the wealthiest individuals in Scotland. Nor would it affect crofters, small family-owned farms, or smaller landholdings.

It would take into consideration both the current emissions baseline and projected emissions, balancing the present and the future. Landowners would be banded not just on their current emissions but on potential reductions based on whatever natural carbon capture projects are underway or in the pipeline.

17. How much would the tax raise?

We have proposed only the general principle of a banded tax system rather than specify figures as we do not wish to pre-empt expert assessments for emissions and potential for carbon sequestration and storage.

By using a notional model of a five-level tax band ranging from £1 to £5 per hectare, and an average tax bill falling exactly in the mid-range, (this figure is related to the existing sports shooting rates of between £2 and £5 depending on land type) we could predict a tax yield of around £12.5 million a year. Thus, an average-sized grouse moor (3,300 ha) that chose to do nothing about carbon sequestration could potentially be liable for a maximum annual bill of £16,500.

These figures are not integral to the policy. Tax rates would be determined by politicians and fiscal experts based on striking a balance between what level would be both effective and reasonable. The option would always be there to vary the rate upwards or downwards depending on results. For that reason, it might be better to start low and after three years evaluate what progress has achieved in changing land use.

The point is not be punitive, but to get results. The revenue a Carbon Emissions Land Tax would raise may be relatively modest, but the main driver for implementing the tax would be to change behaviours and approaches to land management at a time of climate emergency.

18. How will tax bands be changed once further actions have been undertaken?

Landholdings would be regularly reevaluated to assess changes in land use based on actions undertaken or modelling of emissions benefits. The interval between assessments would be determined by what is practical, taking into account public resources and the protracted timescales required to achieve measurable change. In between routine assessments, there could also be provision for an individual landowner to request a new revaluation based on changed land use.

Landowners cutting emissions and increasing sequestration and storage could expect to move down bands following an evaluation. Conversely, landholdings whose emissions increased could expect to move up the scale. As monitoring becomes more sophisticated, the banding could also be refined to encourage long-term carbon storage and improved biodiversity.

19. Would this tax benefit biodiversity?

Yes. By working with the natural ability of land to store carbon, landowners are enabling the land to do what it would naturally be doing. Restoring peatlands and woodlands will concurrently create habitat for native species, which will evolve to become rich, resilient ecosystems. This is self-evident when comparing the bird song, diverse ground flora and signs of animal life characteristic of native woodlands with, for example, barren, nutrient-deficient moorland. The same is true for healthy peatlands, where specialised species such as cotton grass, curlew, golden plover and field voles thrive in the waterlogged, acidic environment.

20. How does this proposal mesh with other carbon saving schemes?

The carbon emissions land tax would work holistically with other policies and schemes to drive the change society needs. Other carbon saving schemes exist such as the peatland code and woodland code. These schemes facilitate private investment in the restoration of woodland and peatland on a voluntary rather than a compliance basis.

A tax is a more direct way of applying the 'polluter pays' principle of environmental law and policy and can be viewed as a more socially just way of reducing carbon emissions and improving biodiversity compared to schemes under which landowners are paid from public funds to do what should be happening anyway.

A primary driver for a tax linked with carbon emission assessments is to reduce emissions. By contrast, it is not clear that all carbon offsetting schemes are effective in achieving overall reductions.

21. Would we expect a net economic gain from this tax?

This tax has the potential to drive demand for job creation in the rural employment, land management and conservation sectors through new contracts for site surveys; tree purchase orders placed with local tree nurseries; employment for graduates with rural skills for project-managing woodland planting and peatland restoration; knowledge transfer from ecologists and specialists to landowners and land managers; and job creation in consultancy services within the land management and rural economy.

It would also yield important public benefits such as improved soil fertility, clean water filtration, more resilient ecosystems which prevent and reduce health risks arising from the spread of disease and pests; and reduced flooding (peatlands capture water and reduce the flow of water in more populous downstream areas, while woodlands soak up excess water, stabilise riverbanks and reduce soil erosion).

22. Could this tax lead to any unintended consequences?

With any new and untested proposal there is the risk of unintended consequences. However, through careful design and foresight, the risk of unintended consequences can be reduced. In assessing banding levels, it will be necessary to consider potential unintended consequences.

For example, fast-growing non-native conifer species may increase short-term carbon sequestration but have few biodiversity benefits. In addition, carbon reductions are reversed when that timber is harvested. Natural woodland regeneration, in contrast, is likely to take longer to reach maturity but will have longer lasting long-term climate and biodiversity advantages.

In many areas, natural regeneration can be achieved easily, simply by keeping grazing pressures low. The benefits of that approach should be reflected in the banding system to encourage land management best practice. We would expect standards to be developed, which would form a part of the assessment process, emphasising the long-term sequestration, biodiversity and cost-saving benefits of naturally regenerating native woodland.

Care must also be taken to ensure that a carbon emissions land tax does not divert resources away from landowners' existing efforts towards reducing emissions and maximising carbon sequestration from the land.

Another potential unintended consequence could arise where a landowner seeks to pass the cost of the tax on to others. This could include for example, raising rents to compensate for the cost of paying a new tax, or employing fewer people or reducing investment in new projects – all of which could have a negative effect on local economies.

A public consultation on the tax and considered engagement with landowners could help to unearth potential unintended consequences and assist the process of designing a tax which avoided negative knock-on effects.

23. Has the proposal considered the unintended consequence of carbon leakage?

Carbon leakage refers to the situation where policies to reduce greenhouse gas emissions in one country create higher emissions overall by moving the problem elsewhere. For example, if a tax on beef farmers in Scotland led to increased importation of the same product from the other parts of the world, with consequent rises in global emissions, the overall effect of the policy would be counterproductive.

In the suggested proposal for a carbon emissions land tax, the vast majority of farmers would be exempt because they are below the minimum size threshold. We recognise, nonetheless that the tax would need to be designed in a way that avoids carbon leakage in the agricultural sector.

Carbon Border Adjustment Mechanisms - which put a carbon import price on selected products - have emerged as one potential approach to address the threat of carbon leakage. The power to enact such measures, however, sit with Westminster and are beyond the current scope of the Scottish Parliament. In that context, it would be important to coordinate with broader UK policy to ensure the tax is effective at reducing carbon levels.

24. Are there other options to a tax that could achieve the same end?

It is the result – reducing the amount of carbon emitted from land – rather than the means, that really counts, so we would be open to alternative ways of achieving the same objectives.

A licensing scheme, for example, along the lines of those already in place to regulate the production of ionising radiation in medicine or potentially harmful chemicals used in some industry processes could be another way of reducing carbon emissions from the land.

Licences for these activities are issued by SEPA in Scotland, under strict conditions, based on necessity. To obtain a licence, landowners would need to demonstrate that it was in the wider public interest that they continue to carry out activities that emit greenhouse gases. Otherwise, they would be required to change land use to maximise carbon storage within a fixed timescale or be subject to civil penalties imposed by SEPA.

25. Why are you not advocating a licensing scheme instead?

First, because a licensing scheme is less likely to capture the complexities of land management. It would be a binary solution, with no room for gradual progression towards maximising carbon storage.

Before introducing any compulsory scheme such as a licensing scheme (see SEDA Land Report recommendations), it may be best to first test the effectiveness of a banded tax-based solution, which would allow landowners to phase in change gradually over a more flexible timescale rather than be forced to make an abrupt change. Under a tax system, landowners could move between bands as land use and the level of emissions changed – so it would more dynamic and responsive than a licensing scheme.

The degree of compulsion necessary to introduce a licensing scheme could also become a legal minefield, with landowners using the judicial system to challenge decisions by SEPA (or any other licensing authority). We would not be opposed in principle to a licensing system, but for pragmatic reasons, we believe that a tax system would be an acceptable compromise, at least in the first instance.

26. Would taxation be more effective than subsidies?

Research shows that individuals and businesses are more motivated to avoid a charge than gain a benefit, therefore landowners may respond more strongly to a carbon emissions land tax than a measure in the future subsidy regime (for example, this human behavioural trait is why EPECOM proposed a 20p minimum price for takeaway beverage cups as a more effective measure than the current voluntary discounts offered for reusable cups by many coffee chains).

Using a tax or charge measure should also cost the public less than a subsidy.

27. Should this be a tax or a levy?

We think either could achieve the intended outcome and would welcome further discussion on which option would work best in practice. In practice the difference between taxes and levies tends to be more about presentation than substance.

For some, the word levy conveys the idea of a one-off payment, rather than a continuing mechanism. Alternatively, the word levy is often applied to a fixed, flat rate charge across the board, rather than to a graduated, banded and dynamic system of revenue raising.

We are open to different views on what the payment would be called, but for now we believe that the term 'carbon emissions land tax' most accurately and clearly describes the system that we are proposing.

28. Is there any public support for fiscal measures to reduce emissions from land such as a carbon land tax?

Yes. Scotland's Climate Assembly recommended their final report to the Scottish Government (laid before the Scottish Parliament on 23 June 2021) that a carbon land tax be introduced in. The tax was supported by 81 per cent of Citizen's Assembly members, which makes it the second most popular of the seven specific taxes proposed in the final report (behind a tax on high carbon industrial producers but well ahead of aviation, road and food taxes).

SPICe (Scottish Parliament's Information Centre) have also published a report on 'Environmental Fiscal Measures for Scotland' which is the result of research commissioned by the Environment, Climate Change and Land Reform Committee. The report highlights the carbon emissions land tax as an option for improving environmental outcomes in Scotland and is broadly supportive of the tax as more effective than a measure in the future subsidy regime, depending on the level of charges and payments involved.

A YouGov poll from August 2023 found a resounding majority of people across the country would be in favour of a tax on carbon emissions from large landholdings. Fully 64% were in favour, with only 14% opposed.

29. Does the Scottish Government have the tax making power to introduce this proposal?

Yes. There are several pathways the Scottish Government could take to bring this proposal forward:

Option 1 – The Scotland Act 1998 sets out the powers of the Scottish Parliament and specifies that taxation is a reserved matter, subject to two exceptions. One of the exceptions is *local taxes to fund local authority expenditure*.³ This exception means that the characteristics of our proposal cross the threshold of legislative competence within the existing powers of the Scottish Parliament.

³ Reserved matters are set out in Schedule 5 of the Scotland Act 1998

Option 2 – A more ambitious option would be to include a requirement within the policy’s enabling legislation for local authorities to spend all or some of the revenues on nature restoration projects. This could provide additional funding streams to assist farmers, crofters, community land trusts and other small landholders make the transition to net zero land use. There is a legal precedent for this option through the allocation of funds from existing sports shooting rates to community land purchase funds.

Option 3 – Introducing the tax as a new additional devolved tax through an ‘Order in Council’. An Order in Council is made by the British monarch acting on advice of the Privy Council. This pathway would demonstrate proactivity on behalf of the Scottish Government in challenging restrictions on devolved powers and provide recognition for the vital contribution of land in Scotland to Scottish and UK climate targets.

30. What would be a realistic timescale to turn this from idea to reality?

The proposals we have set out are a starting point for further discussion. The implementation of such a scheme would require parliamentary legislation, which involves legal scrutiny, public consultation, examination by the relevant parliamentary committees, debates, amendments and a final vote in parliament. Beyond that, structures and systems would need to be put in place to work out bandings and carry out assessments. All of this takes time.

We understand that any major change will throw up difficulties and complexities. But it may be worth remembering that in the early 1990s, it took the UK Government exactly two years to replace the Community Charge (better known as the Poll Tax) with the highly complex Council Tax, based on eight banding evaluations for every single household in Britain. If we start working on this at the level of the Scottish Parliament in 2022, it could easily be done and dusted by 2025, providing us with a 20-year run-in to the target date for net-zero emissions.

In October 2023, the Scottish Government announced it will consult on proposals to implement a local carbon land tax.

31. What are the next steps to take this from proposal to policy?

Following the Scottish Government’s announcement that it will consult on a carbon land tax, the John Muir Trust has been working with officials to develop the policy detail.

Once reviewed and refined by the Scottish Government, a public consultation will be opened. The proposal would then go through the regular parliamentary process.

The Carbon Emissions Land Tax could become an exemplary international model, driving progressive change in land management on a global scale.

32. Is there any evidence of a similar carbon tax in other countries?

Several countries around the world have introduced carbon taxes that target individual fuel and energy consumption. By pioneering a carbon emissions land tax Scotland would be demonstrating leadership in policy solutions to the climate emergency.