

**Deputy First Minister and Cabinet Secretary for Finance**

Leas Phrìomh Mhinistear agus Rùnaire a' Chaibineit  
airson Ionmhas

**Shona Robison MSP/BPA**



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Our Reference: 202300373197

Your Reference: Carbon Emissions Land Tax

22 September 2023

Dear Mr Thomson,

Thank you for your letter of 23 August 2023 addressed to my colleague, Mairi Gougeon MSP, the Cabinet Secretary for Rural Affairs, Land Reform and Islands. While your letter was not addressed directly to me, it touches on various cross-portfolio interests that we share. Given the main point you refer to is the implementation of a new tax, I am responding on behalf of the Scottish Government in my role as Cabinet Secretary with responsibility for taxation.

I share the interests expressed by yourselves and the John Muir Trust around our climate and nature goals, as well as the work being undertaken on land ownership and use in Scotland. These interests are shared across the entirety of the Scottish Government, and we welcome all informed contributions to the ongoing discussions and work in these areas. I can assure you that your considerations will be taken into account, in keeping with our openness to constructive collaboration and working with stakeholders.

As you recognise in your letter, the current devolution settlement constrains what actions the Scottish Government can take, and we have a limited range of tax powers at our disposal. For those powers we do have, the Scottish Government's Framework for Tax sets out the decision-making matrix we use to appraise new tax proposals. Any proposals for new taxes must demonstrate how they align with the principles in the Framework, and hence this requirement also applies to the John Muir Trust's proposal for a Carbon Emissions Land Tax before it can be considered in more detail.

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Tha Ministearanna h-Alba, an luchd-comhairleachaidh sònraichte agus Rùnaire Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh [www.lobbying.scot](http://www.lobbying.scot)

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While it is therefore not currently appropriate to set up an expert group to consider a Carbon Emissions Land Tax, I am interested to hear more information on how this would be implemented and operate in practice. I look forward to hearing more detail and analysis from the John Muir Trust on their proposal and assure you I will continue to take a keen interest in this matter.

Thank you for your correspondence and I look forward to any further contributions you may have in future on these important issues.

I have also copied this letter to my colleague, Mairi Gougeon, the Cabinet Secretary for Rural Affairs, Land Reform and Islands given the shared portfolio interests.

Yours sincerely,



**SHONA ROBISON**

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