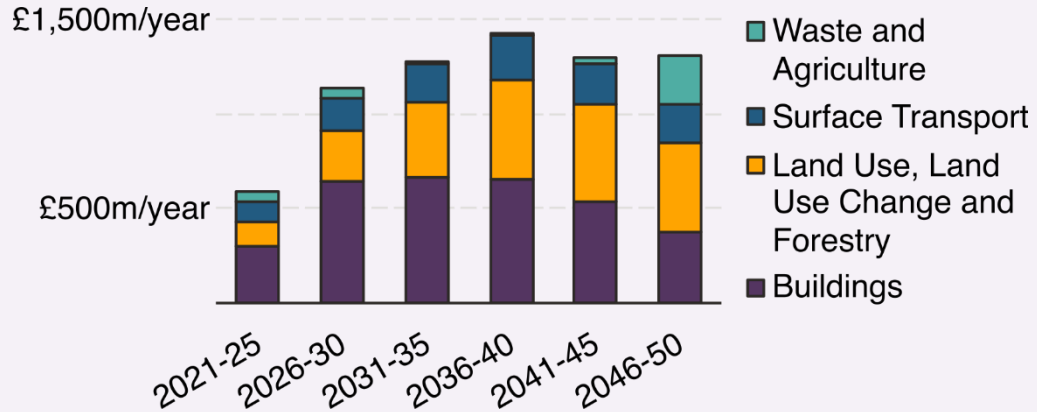


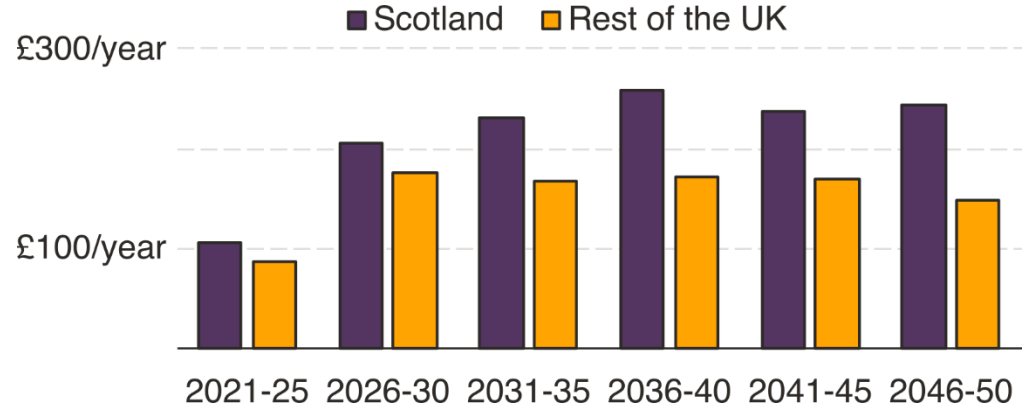
Significant investment by Scottish Government required to reach net zero

Public spending expected to be highest on Buildings to reach net zero followed by Land Use, Land Use Change and Forestry (LULUCF).



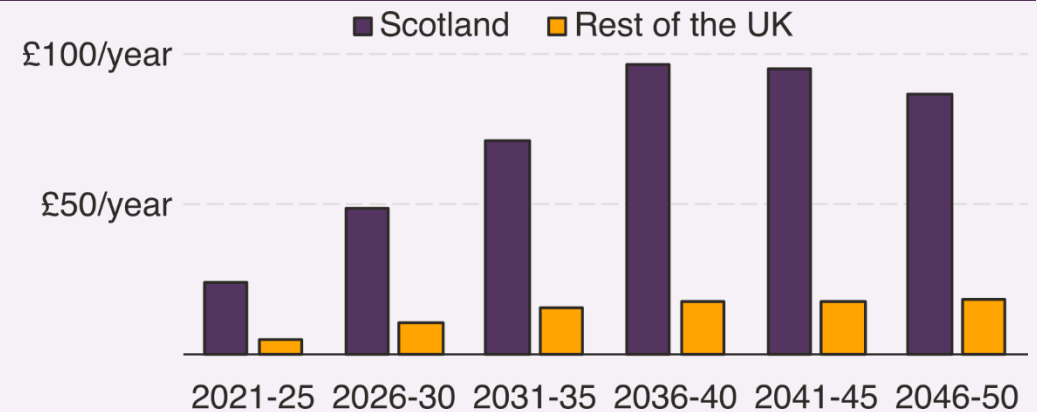
Required public investment per person in devolved areas higher in Scotland

More public spending per person in devolved areas is needed in Scotland than in the rest of the UK, potentially making it difficult for the Scottish Government to fund the transition to net zero.



Public investment in land use and forestry per person significantly higher

Scotland contains 32 per cent of the UK's land mass, with roughly half of its trees and 70 per cent of its peatland, meaning Scotland is expected to invest more in LULUCF relative to the size of its population.



Scotland's legislated 2030 emissions reduction target is challenging

The Climate Change Committee have described the Scottish Parliament's 2030 emissions reduction target as "extremely challenging." We think it could be difficult for Scottish Government to fund meeting it.

