



# CLEARED FOR TAKE-OFF

A PRIVATE JET TAX FOR SCOTLAND

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Discussion Paper



# 1 INTRODUCTION

The biggest and richest polluters are being allowed to get richer, while polluting more than ever before. Meanwhile, millions of people facing poverty are paying the highest price for climate destruction. This is climate inequality; it demands justice.

The richest one percent emit as much planet-heating pollution in minutes as two-thirds of humanity – five billion people – do in a year, yet they aren't carrying a fair share of the burden caused by climate destruction.<sup>1</sup> Meanwhile, millions of people in poverty, who've done the least to cause the climate crisis, are paying the highest price: losing their livelihoods, homes and even their lives.

Trillions of pounds are urgently needed to deal with the devastating impacts of the crisis – in Scotland, across the UK, and globally – to prevent it from worsening and to give the most affected communities justice. There's enough money to go around but it requires fairer choices. Policymakers everywhere – including in Scotland – must ensure those who pollute the most, and can afford it the most, pay the most.

This discussion paper focuses on an egregious example of climate injustice: the use of private jets. It calls for a Private Jet Tax in Scotland and across the rest of the UK, while setting out a wider package of options to better tax this luxury mode of transportation and to start managing aviation demand. It sets out the overwhelming rationale for its introduction based on climate justice and the polluter pays principle. It also highlights the emissions generated by private jets and, importantly, provides illustrative estimates of the revenues that could have been raised by a fair Private Jet Tax both at UK and Scotland levels in 2023.

The paper – which follows a rapid literature review and aims to contribute to the evolving evidence base on this topic – also explores the legislative framework for taxing air passengers, including the continued application of the UK Government's Air Passenger Duty in Scotland, pending the commencement of the devolved replacement, the Air Departure Tax. It explores how a Private Jet Tax could be implemented by the Scottish and UK Governments. While calling for this measure to be introduced across the UK, it details the steps the Scottish Government could take to introduce a Private Jet Tax either first or only in Scotland. It makes clear that Scotland already has the power to introduce a Private Jet Tax on flights leaving airports in Scotland; it simply needs the political will of policymakers at Scottish and UK levels to do so.

Policymakers must stop running away from climate justice measures and impose a tax on private jets.

## Box 1: Private Jets: The Numbers That Matter

- In 2023, there were 12,911 private flights to and from Scotland's airports<sup>2</sup> – 6 per cent of the UK total.
- If Air Departure Tax had operated in Scotland in 2023, with a Private Jet Tax embedded, it could have raised up to £21.5 million in 2023 for the Scottish Government to spend on climate action.<sup>3</sup>
- By comparison, if the same amount was raised in 2024-25, it could have extended the Peak Fares Rail Removal Pilot (due to end in September 2024) until the end of the financial year, and cover – in the absence of a cut in the number of private flights – around half the cost in future years.<sup>4</sup>
- Alternatively, the sum would have almost entirely covered the £23.7 million cut to the Scottish Government's budget for Sustainable and Active Travel<sup>5</sup> at a time when it is seeking a 20 per cent cut in kilometres travelled by car by 2030.<sup>6</sup>
- A maximum of £470 million in additional revenue could have been raised across the UK in 2023 by introducing a high-rate Air Passenger Duty (APD) on passengers travelling by private jet.<sup>7</sup>

## RECOMMENDATIONS FOR THE SCOTTISH AND UK GOVERNMENTS

The Scottish Government should urgently take the steps needed to operationalise Air Departure Tax in Scotland<sup>8</sup>, ensuring this embeds a Private Jet Tax by setting the planned 'special' rate – or a specific new rate created for private jets – at least 10 times the existing Higher rate within Air Passenger Duty, as part of a comprehensive strategy to reduce demand for aviation and to make polluters pay for their damage.

**To achieve this, Scottish Ministers should:**

1. Revise Transport Scotland's inadequate Aviation Statement to introduce commitments to demand management and the polluter pays principle as key components of a strategy to reduce emissions from aviation while fairly raising additional resources for climate action.
2. Initiate an urgent consultation to inform the promised "high-level principles of ADT", ensuring these fully reflect emissions generated by aviation and the polluter pays principle, while making sure that Revenue Scotland is fully ready to collect and administer the tax in Scotland.
3. Urgently re-engage with the new UK Government to either quickly resolve "the Highlands and Islands exemption issue" – which the Scottish Governments says has delayed the launch of the Air Departure Tax, while ending the eligibility for passengers choosing to travel by private jet – or secure their agreement to swiftly introduce a UK-wide APD that includes a Private Jet Tax.
4. Subject to the above resolution, operationalise the Air Departure Tax (Scotland) Act 2017, and set the 'Special' category rate, or a specific new rate created for private jets, at least 10 times higher than the existing Higher rate under the UK-wide APD.
5. Set a subsequent timeline for publishing a full demand management framework, as called for by the Climate Change Committee, including introducing a Frequent Flyer Levy within ADT, targeting passengers who fly multiple times per year, without increasing taxes on those who fly infrequently, consulting on an appropriate threshold for the Levy to apply.

A Private Jet Tax is needed across the UK and may prove most effective if a consistent approach is adopted UK-wide. However, with the power to tax passengers travelling by air from airports in Scotland already devolved in principle to the Scottish Parliament<sup>9</sup>, a failure to introduce a Private Jet Tax by the UK Government should not delay its introduction in Scotland.

**The UK Government should:**

- **Use Air Passenger Duty to introduce a Private Jet Tax by increasing by 10-fold the existing Higher rate – or introduce a new rate for private jets – that applies in each band.**
- **Enable the Scottish Government to swiftly implement Air Departure Tax in Scotland by negotiating a continuation of the exemption for the Highlands and Islands, while no longer applying this to passengers travelling by private jets, who should pay the increased rate.**

Recognising the wider need for significant additional investment in action to reduce emissions across the UK, as well as to boost support to lower-income countries suffering the worst extremes of climate breakdown, both governments should explore all options to raise substantial additional public finance and make tax systems fairer, including to make polluters pay for their damage, and proactively collaborate on their implementation.

## 2 RUNAWAY LEVELS OF CARBON INEQUALITY

Three critical inequalities are core to the climate crisis: inequality in who produces the emissions, inequality in who experiences the impacts, and inequality in who has the resources to respond. Globally, the carbon emissions of the richest 1 per cent of people surged to 16 per cent of the world's total CO<sub>2</sub> emissions in 2019, enough to cause 1.3 million excess deaths due to heat.<sup>10</sup> Yet, overwhelmingly, it is people in lower-income countries and communities who suffer most, particularly those facing intersecting discrimination based on gender, race, religion, caste, class, age, or disability. Meanwhile, Global North countries with greater historic responsibility for emissions are less exposed and more able to insulate themselves from climate harm.

While carbon inequality exists between countries, it exists within them too. In 2020, Oxfam estimated that the richest 1 per cent of the UK population emitted 11 times more carbon than the bottom 50 per cent.<sup>11</sup> Separate analysis for Future Economy Scotland shows the richest 5 per cent of households in Scotland emit 4.1 times more than the poorest 5 per cent.<sup>12</sup> This inequality is driven by richer people's lifestyle choices, including frequent flying. Meanwhile, those in poverty and on lower-incomes across the UK are more exposed to risks associated with climate change – such as extreme heat or cold, as well as flooding – as they spend a greater proportion of their income on essentials like food and fuel, and are also, as per the Resolution Foundation, less likely to have home insurance.<sup>13,14</sup>

It is vital that finance to address the climate crisis is raised in a fair way, that protects those on lower-incomes and targets those who can most afford it. There are sufficient resources in the world to tackle the climate crisis, and taking action now will mean fewer costs in the long run. Globally, Oxfam analysis shows billionaires are £2.6 trillion richer than at the beginning of this decade of crisis.<sup>15</sup> At the Scotland level, income inequality has also surged, and wealth inequality is even deeper.<sup>16</sup>

To fund climate action in a way that is fair, combat the inequality that is fuelling the climate crisis, and make a down-payment on the climate debt owed to the Global South, all governments must oversee a wide-ranging increase in taxation of richer people and businesses, and particularly the very richest. To be climate just, this must include taxing the high-polluting behaviours of the wealthiest: not as punishment, but for fairness. Tackling the crisis at speed will benefit everyone. After all, there is no them, just us.<sup>17</sup>

## 3 CORRECTING COURSE: TACKLING AVIATION EMISSIONS

Global aviation accounts for about 3.5 per cent of human-driven climate change.<sup>18</sup> In 1990, it emitted around 500 megatonnes of carbon dioxide equivalent (MtCO<sub>2</sub>e) but by 2019 it was 1,000 MtCO<sub>2</sub>e.<sup>19</sup> Transport is expected to see the largest rise in emissions by 2030.<sup>20</sup> The UK's domestic transport, including domestic aviation, accounted for 28 per cent of total greenhouse gas emissions in 2022, the largest single source. Civil Aviation Authority (CAA) data<sup>21</sup> shows there were 221 million passenger movements in 2022<sup>22</sup>, up from 104 million in 1990.<sup>23</sup> Data from 2019, shows that the combined emissions from UK domestic/civil and international aviation was 8 per cent of total UK emissions.<sup>24</sup>

There were 21.4 million air passengers at Scottish airports in 2022<sup>25</sup> – up from 9.9 million in 1990.<sup>26</sup> The CAA reports around 350,000 take-offs or landings from airports in Scotland in 2022.<sup>27</sup> Data for 2022 shows that domestic transport (excluding international aviation and shipping) produced 11.5MtCO<sub>2</sub>e and was the largest source of net emissions in Scotland, at around 28 per cent. By contrast with the UK, international aviation and shipping emissions are reported in Scotland, and these add 1.5MtCO<sub>2</sub>e<sup>28</sup>, or 3.7 per cent of the total. The published emissions data do not separate domestic aviation emissions from overall domestic transport data. However, for 2019, Transport Scotland reported that domestic aviation was responsible for 4.6 per cent of transport's total emissions.<sup>29</sup> If this percentage remained roughly constant, total aviation emissions in Scotland, in 2022, would be around 2.0MtCO<sub>2</sub>e, or around 4 per cent of the total.<sup>30</sup>

As part of commitments to reach net zero by 2050 across the UK<sup>31</sup> and by 2045 in Scotland<sup>32</sup>, the UK's Net Zero Strategy and the Scottish Government's Climate Change Plan include aviation-related commitments.

While the previous UK Government's Jet Zero strategy<sup>33</sup> says it "will achieve net zero aviation by 2050", with domestic flights reaching net zero by 2040, it commits "to support sustainable airport growth". The strategy relies on "new technologies and innovative ways to cut aviation emissions", including sustainable fuels, but is silent on the likelihood of this technology being deliverable quickly enough, production challenges or how the 'sustainability' of these fuels will be assured. The strategy, which also embeds a reliance on offsetting, aims to ensure passengers will "be able to fly guilt-free in the future", with analysis suggesting it could see passenger numbers increase by 70 per cent from 2021 to 2050, representing an additional 200 million passengers.<sup>34</sup> The Green Alliance, says the strategy shows a "very blatant disregard for [the CCC's] recommendation of a demand management framework".<sup>35</sup>

The Scottish Government's Climate Change Plan<sup>36</sup> predicts an "emissions reduction pathway" for the transport sector for 2020-2032 that suggests reductions from 11MtCO<sub>2</sub>e in 2020 to 6.6MtCO<sub>2</sub>e in 2027, but then holding at 6.5MtCO<sub>2</sub>e with no further cuts from 2028-2032. However, no breakdown of these aspirations by mode of transport is presented in the Plan – so it is unclear what proportion, if any, of the emissions reductions are attributed to aviation (domestic or international). However, Scottish Ministers have already set a goal to reduce the number of kilometres travelled by car in Scotland by 20% by 2030, as part of efforts to reduce emissions.<sup>37</sup> It's similarly essential that Scottish Ministers take active steps to reduce emissions from other types of transport in Scotland, including the proportion arising from aviation. Yet this is not currently reflected in Scottish Government policy.

Transport Scotland's Aviation Statement, published in July 2024, sets out the Government's "vision for aviation" and the actions it will take "to achieve the outcomes [they] want on improving connectivity and achieving decarbonisation".<sup>38</sup> It fails to consider the need for demand management or reduction and focuses instead on new technologies without any recognition of the deliverability risks. Stop Climate Chaos Scotland concludes that the Statement "completely ignores the evidence that demand management will be crucial and offers no suggestion or policies to this end – indeed, it even suggests continued growth".<sup>39</sup> This is simply incoherent policymaking.

While genuinely sustainable new technologies<sup>40</sup> may play a part in reducing aviation emissions, their development and deployment should be accompanied by demand management, based upon what connectivity is necessary not whatever the market 'demands'. Further, as outlined in Box 7, the Climate Change Committee is clear that a demand management framework is needed.

## **4 PRIVATE JETS: A SPEEDING CLIMATE INJUSTICE**

The trajectory for emissions generated by aviation corresponds with the sharp growth in the number of private jets globally. Research for the Institute for Policy Studies and the Patriotic Millionaires suggests there were approximately 9,895 in 2000.<sup>41</sup> By June 2022, this had risen to 23,133, a 133 per cent increase over two decades, with an average of 602 new jets added annually.<sup>42</sup>

The most concerning facts about private aviation are the carbon footprint and inequality associated with the industry. For example, estimates for Transport & Environment (T&E) suggest that the pollution of private jets is so disproportionate in Europe, that it accounts for 41 per cent of the total carbon emissions from the wealthiest 1 per cent of the EU population.<sup>43</sup> While the average European produces about eight tons of carbon annually, private jets emit two tons of carbon every hour. In fact, analysis suggests that private jets rank as the most polluting form of luxury transport<sup>44</sup>. T&E estimates they are 5 to 14 times more polluting per passenger than commercial flights – with, on average, private jets 10 times more carbon intensive than commercial flights. It also says the carbon intensity of private jets, based on their direct emissions, are 50 times more polluting than the average train in the EU.<sup>45</sup> The average occupancy for private flights with passengers is only 4.7 passengers per flight.<sup>46</sup> Even more worryingly, wider research suggests that around 40 per cent of private jet flights fly empty for pick-ups.<sup>47</sup>

## Box 2: Private Jets in the UK: Key Insights

### What is a Private Jet?

While we often picture luxurious smaller commercial planes, private aircraft come in various categories, from light to midsize and large jets.<sup>48</sup> According to the European Business Aviation Association (EBAA), the most used aircraft in the UK for 2023 is the King Air 200, followed by the Cessna Citation Excel.<sup>49</sup>

### How many are there?

According to the EBAA, the UK has 258 registered aircraft, but 528 are based here, meaning they stay in the UK when not flying.<sup>50</sup> Private jet usage in the UK ranked second in Europe for 2023 with 207,848 departures and arrivals<sup>51</sup>, only surpassed by France with a total of 253,046 flights.<sup>52</sup> This figure is similar to that provided by the UK Civil Aviation Authority (CAA), which recorded 210,204 UK flights for 2023.<sup>53</sup>

The term 'business aviation' is often used interchangeably, or instead of 'private aviation', particularly by the industry, which seeks to promote private jets as enabling businesses to operate more efficiently.<sup>54</sup> However, it is not clear that business is the primary purpose of private aviation, with private aviation peaking in the summer, suggesting it is more associated with leisure.<sup>55</sup>

### Where do they travel?

According to the EBAA, the main destination for private jets in the UK was Europe, at 51.2 per cent. The top five destinations were France, Switzerland, Spain, Germany, and Italy. Meanwhile, 41.2 per cent of flights were within the UK, and only 7.6 per cent had a destination beyond Europe. This is significant as private jets are twice as likely as commercial flights to be used for very short distances (less than 500 km), where aircraft are least efficient<sup>56</sup>, and alternative transport options are highly likely to be available. T&E report that alternative commercial flights exist for 72 per cent of private jet flight routes.<sup>57</sup>

### Who owns them?

Globally, fractional or partial ownership is common in private aviation, meaning that a single private jet may be owned by several individuals. Research for the Institute for Policy Studies and the Patriotic Millionaires estimated<sup>58</sup> that the median net worth of full owners is approximately £150 million, while fractional owners have a median net worth of approximately £110 million. Together, they make up just 0.0008 per cent of the global population. In fact, according to recent studies, as of 2023 there were only 63,610 people worldwide with a net worth of £78 million or more. This elite group is predominantly white, male, over 50 years old, and mainly involved in banking, finance, and real estate.<sup>59</sup>

## 5 TAXING PRIVATE JETS: A VITAL CLIMATE JUST

As a high-emitting luxury mode of transportation, the key justification for a tax on private jets is its strong alignment with climate justice and the polluter pays principle. In isolation, it may have a relatively low potential to raise significant resources compared to other green progressive taxes but, as the Climate Action Network's (CAN) Europe chapter notes, it is both technically and politically feasible.<sup>60</sup> Portugal has already introduced a carbon tax on private jets in 2023, France is discussing a 70 per cent tax on private jet fuel, and Belgium is planning a tax on private jets based on air pollution, CO<sub>2</sub> emissions and flight destinations.<sup>61</sup> At a time of momentum in the global agenda on progressive wealth taxation (See Box 3), such taxes should be deployed in combination with other reforms.<sup>62</sup>

More widely, taxation (and other fiscal measures) is regarded as a legitimate public policy tool to use in support of a range of social and environmental issues. In public health, taxation (and/or minimum pricing) is a key tool for influencing tobacco and alcohol use. In the environment sector, taxes or charges have already been introduced on the use of single-use carrier bags. Campaigns in Scotland have explored the use of wider fiscal measures for climate action<sup>63</sup> and encouraged a debate into how additional, well-designed taxes could raise revenue for climate action – as well as embedding the polluter pays principle.



As well as incentivising behaviour change, well designed taxation can help to deliver revenue to fund climate action, with support targeted to those who need it. A reasonable objective would be to tax private jets high enough to make them less attractive. However, it is difficult to believe that the wealthiest people will stop using private jets based solely on economic decisions. Therefore, targeted taxation is likely to generate more near-term revenues for investment in climate action at a time of public finance pressure (Box 3) and signal a willingness to implement climate just action.

T&E analysis suggests the aviation industry is “severely undertaxed” compared with either other sectors, or in relation to its environmental impact.<sup>64</sup> While the industry often argues the opposite<sup>65</sup>, including arguing that green taxes divert money from the energy transition<sup>66</sup>, there is a strong case for more, and better, taxes on it. With the UK a private jet hotspot, policymakers must uphold the polluter pays principle, generate new funds for climate action, and clearly signal the need to limit and eventually phase out carbon-intensive lifestyles. Such taxes are by their nature progressive and implementing them would help to build public support for subsequent measures that are likely to be needed to cut emissions, such as a frequent flyer levy, as suggested by Scotland’s Climate Assembly<sup>67</sup> and the New Economics Foundation.<sup>68</sup>

To reduce emissions, limiting or banning private jets would also be entirely reasonable. As such, the introduction of taxes should not represent a ‘licence to pollute’ for those who can afford to pay. They must instead be part of a broader strategy to ensure that the dwindling global carbon budget is not squandered on luxury behaviours and is instead used to deliver a just transition and to meet the needs of populations on the front lines of climate change.

### Box 3: Growing Global Momentum Behind Fair Tax

Globally, trillions are needed to deliver a just transition to a fossil fuel-free future, and for lower-income countries to adapt to and address the losses and damages that are devastating their communities, lives and livelihoods. Mobilising private finance is vital, but increased public finance is essential to enable justice, for example, to provide social protection for workers in declining industries. There is no shortage of money; it is simply increasingly concentrated in the hands of extremely wealthy people and corporations.<sup>69</sup> A significant redistribution of wealth and resources is vital for a greener, safer and more equal future, and tax is a critical tool to achieve this. While implementing climate just taxes domestically is key, momentum for enhanced international cooperation is also growing:

- In November 2023, the UN General Assembly made a historic vote – led by the Global South countries – in favour of negotiating a new **Framework Convention on International Tax Cooperation** with potential to democratise global tax rules and set new global standards for taxing multi-national corporations and the globally-mobile ultra-wealthy.<sup>70,71</sup>
- Under the Brazilian presidency, **the G20 is making progress on international cooperation to tax the ultra-rich**, underpinned by the need to address inequality and fund the fight against climate breakdown. This is the first time an international standard to tax ultra-high-net-worth individuals has been put on the negotiating table at the G20.<sup>72</sup>
- The governments of France, Kenya and Barbados established a taskforce at COP28, now known as the **Global Solidarity Levies Taskforce**, with a focus on options for new levies on polluting industries or activities to raise finance for climate and development, including a Private Air Passenger Levy.<sup>73</sup> It estimates a levy on aviation could raise £117 billion per year.<sup>74</sup>

## 6 IMPLEMENTING A PRIVATE JET TAX ACROSS THE UK

As set out by the Green Alliance, a range of options exist to apply taxation on private jets<sup>75</sup>, some of which could only be implemented on a UK-wide basis due to the limits of devolved powers – see Box 4. However, it perhaps makes sense to start with the key tax currently applied to the sector, specifically, Air Passenger

Duty (APD).<sup>76</sup> This is currently applied on a UK-wide basis. However, as explored later, while it has yet to be operationalised, powers to replace APD with an Air Departure Tax (ADT) have been devolved to Scotland. As such, reform of this per-passenger-based tax would be deliverable by either the UK or Scottish Governments, or a combination of both.

APD, and/or its replacement ADT, should be reformed to be more effective at driving demand reduction, reducing emissions and raising revenue for investment in other climate action, including alternative forms of clean transport. Importantly, reforms should ensure that those most able to pay, pay more – starting with applying a premium on those choosing to fly using private jets.

There are currently three rates of APD<sup>77</sup>, which is only applied to passengers travelling on departing flights:

- **Reduced rate:** for travel in the lowest class of travel available on the plane for seat pitches less than 1.016 metres (40 inches) – essentially ‘standard class’.
- **Standard rate:** for travel in any other class of travel or where the seat pitch is more than 1.016 metres (40 inches) – essentially business and first class.
- **Higher rate:** for travel in planes of 20 tonnes or more equipped to carry fewer than 19 passengers – essentially ‘private jet type’ aircraft.<sup>78</sup>

There are then four ‘bands’: a ‘domestic’ band for destinations in England, Scotland, Wales and Northern Ireland only; and international bands A, B and C for all other destinations, depending on their distance from London. Based on these, the amounts charged, from 1 April 2024, are as follows:

**Table 1: Air Passenger Duty - from 1 April 2024<sup>79</sup>**

Destination bands	Reduced rate	Standard rate	Higher rate
Domestic	£7	£14	£78
Band A (0 to 2,000 miles)	£13	£26	£78
Band B (2,001 to 5,500 miles)	£88	£194	£581
Band C (2,001 to 5,500 miles)	£92	£202	£607

The UK Government’s objectives for APD are both mixed and unclear. However, in its response to the 2011 consultation on reforms to APD, the Treasury said: “The Government has been clear that APD is primarily a revenue-raising duty which makes an important contribution to the public finances, whilst also giving rise to secondary environmental benefits”.<sup>80</sup>

As outlined above, the ‘Higher’ rate is for heavy aircraft that are equipped to carry fewer than 19 passengers. This would apply to many private jets. This rate is disproportionately low compared to the cost of chartering a private jet to fly from London to Glasgow, which can cost upwards of £6,400.<sup>81</sup> Additionally, some private jets are lighter than the 20 tonnes and do not meet the weight threshold for the Higher rate. Since rates are too low to discourage the rich from flying in private jets, and to raise substantial new funds, a higher APD rate should be applied to all private jet passengers.

The Campaign for Better Transport has previously argued for a new ‘super rate’ of APD for all private flights, at 10 times the current highest rate for domestic flights: £780.<sup>82</sup> In 2022, and without any change of behaviour, they estimated that this could result in up to £1.44 billion of additional revenue.<sup>83</sup> Based on a lower average of 4.7 passengers per plane, we previously estimated<sup>84</sup> that additional revenues across the UK in 2022, again in the absence of behaviour change, would likely have been closer to up to £322.4 million.<sup>85</sup> However, instead of a flat rate, Oxfam has also modelled multiplying the higher rate by 10 for all



destination bands. In 2022, if applied across the UK, we estimated this could have raised up to an extra £497.7 million.<sup>86</sup>

Using the same approach in 2023, and applying it to EBBA data showing 207,848 registered private jet arrivals and returns in the UK in 2023<sup>87</sup> – exempting Medical and Special flights (6 per cent), as well as Government and Military flights (1.6 per cent), and counting only departing flights – passengers on 96,026 flights would have been subject to the increased Higher rate of APD. Given that domestic (41.2 per cent) and European flights (51.2 per cent) fall under the same Band price (£78), and extra-European flights (7.6 per cent) fall under Band B (£574, as per 2023), a 10-fold increase in the Higher Rate across the 2023 bands could have raised up to £469.9 million, depending on any fall in private jet use.<sup>88</sup>

#### Box 4: Additional UK-wide Options to Tax Private Jets

As well as a Private Jet Tax levied via Air Passenger Duty, a range of additional options exist at UK level to better tax private jets. It is important to view these as complementary rather than mutually exclusive options. Here, we present three options suggested by the Green Alliance<sup>89</sup>:

- **Taxing private jet fuel:** a tax on private jet fuel with three possible rates per litre of kerosene: 30p, 50p, and £1.<sup>90</sup> Based on 2023 private jet fuel consumption of approximately 222.6 million litres<sup>91</sup> from 207,848 flights recorded by the EBBA<sup>92</sup> – a 30p per litre tax would have raised up to £66 million. The Alliance says the UK Government should phase in a kerosene tax on all flights where Air Services Agreements allow it, renegotiating these where necessary, starting at 9p per litre, and then raise this rate over the next decade, but with higher rates for private jets as they are the most polluting form of travel.<sup>93</sup>
- **Charging Value Added Tax (VAT) on private aviation:** It makes little sense that Private Jets do not pay VAT, as per the Campaign for Better Transport’s call for private aviation to “lose their VAT free status”.<sup>94</sup> The Green Alliance suggested a 20 per cent VAT for private jets<sup>95</sup> and assumed an average cost of £10,000<sup>96</sup> for domestic or European-bound flights.<sup>97</sup> VAT could be applicable each time a private jet takes off or lands in the UK.<sup>98</sup> Considering the 192,065 private flights registered by the EBAA in 2023<sup>99</sup>, when Medical, Special, Government and Military flights are ruled out, this 20 per cent VAT could have raised up to £384.1 million in additional revenue. Using an alternative method for calculating the average cost for domestic or European-bound flights, this increased to £16,900,<sup>100</sup> with potential VAT revenues rising to £649.1 million.<sup>101</sup>
- **Taxing landing and departure slots:** Green Alliance suggests a £1,000 tax on departure and landing slots for private jets; about 10 per cent of the £10,000 average cost of a flight.<sup>102</sup> Considering the 192,065 EBAA private flights registered last year in 2023<sup>103</sup>, excluding Medical, Special, Government and Military flights, this tax could have raised approximately £192 million for 2023 in the UK. Using the same alternative method for calculating the average cost of flights (£16,900), a 10 per cent tax on departure and landing slot (£1,690) could have raised £324.5 million for 2023.

## 7 AN INCOMPLETE JOURNEY: AVIATION TAXES IN SCOTLAND

*“We will set out the high-level principles of ADT, including how it will support emissions reductions and will proceed with more detailed policy development as soon as possible.”*

Mairi McAllan MSP, Cabinet Secretary For Wellbeing Economy, Net Zero and Energy, 18 April 2024<sup>104</sup>

The legislative framework for taxation on air passengers in Scotland is in a state of suspended change. Following the 2014 independence referendum, the Smith Commission<sup>105</sup> recommended that “the power to charge tax on air passengers leaving Scottish airports will be devolved to the Scottish Parliament.”<sup>106</sup>

Subsequently, this power was devolved<sup>107</sup> and the Scottish Parliament went on to pass the Air Departure Tax (Scotland) Act 2017 (“the 2017 Act”).<sup>108</sup>

Initially, the SNP & Scottish Government’s position was that APD was a ‘burden’ on economic development and activity and that it should be reduced or abolished. Indeed, in 2018, a briefing paper for the Scottish Government’s Highlands and Islands working group stated that the Scottish Government’s position was to reduce it “by 50 per cent by the end of this parliamentary term and abolish it when public finances allow”.<sup>109</sup> However, this approach never came to pass, with the substantive elements of the 2017 Act yet to be commenced or brought into force.<sup>110</sup>

While the intention was for the UK-wide APD to no longer apply in Scotland from 1 April 2018<sup>111</sup>, according to Revenue Scotland, the Scottish Government deferred the introduction of ADT beyond April 2020 until resolution of issues regarding a tax exemption for flights departing from Highlands and Islands airports.<sup>112</sup> Under APD, passengers flying from airports in this region do not pay.<sup>113</sup> This reflects the region’s remote location and aims to support connectivity and access to essential services. The region’s residents are also eligible for the Air Discount Scheme (ADS) – a 50% discount on the core air fare on eligible routes.<sup>114</sup>

#### **Box 5: Understanding the Highland and Islands Exemption Stand-off**

The existing exemption for the Highlands and Islands within APD, and the parallel Air Discount Scheme (ADS), are exempt from the 2022 Act as “legacy schemes” in place under the EU arrangement pre-Brexit. However, to apply them within the replacement ADT, the Scottish Government would need to comply with the replacement UK-wide Subsidy Control Act 2022. While section 28 of the Act<sup>115</sup> prohibits subsidies for air carriers for the operation of routes, it has exemptions in relation to “cases where the public authority giving the subsidy is satisfied that the subsidy will provide benefits for society at large”. It also contains provisions<sup>116</sup> for public authorities to provide subsidies for services deemed to be for “services of public economic interest” (SPEI), including certain transport networks, particularly in rural or less populated areas of the country.

As such, it appears the Scottish Government should be able to assert that an exemption for the Highlands and Islands within ADT, and the parallel ADS, meet one or more of the allowable exemptions under the 2022 Act, and are therefore lawful. It is not clear if the Scottish Government has or is – actively and strongly – making this case, or what is the status of any discussions with the new UK Government. It is also not clear why the new UK Government would stand opposed, given these subsidies are continuations of the existing approach under APD. As such, we conclude that there is no meaningful obstacle to the implementation of ADT, with an exemption for passengers flying from airports in the Highlands and Islands as well as continuation of the ADS; though we would argue the APD exemption should no longer apply to those travelling on private jets.

Post-Brexit, such ‘state aids’ are dealt with under the UK-EU Trade and Cooperation Agreement (TCA)<sup>117</sup> and the Subsidy Control Act 2022<sup>118</sup> which implements the TCA commitments as regards ‘state aid’ matters. The passage of the Subsidy Control Act created tension between the Scottish Government and previous UK Government. The Scottish Parliament debated<sup>119</sup> and rejected the Legislative Consent Motion<sup>120</sup>, refusing consent to the UK Parliament to pass legislation on a matter that is normally within the competence of the devolved parliament. Scottish Ministers wanted the powers to be devolved.<sup>121</sup> In the end, the Subsidy Control Act 2022 was passed and is now in force, with UK<sup>122</sup> and Scottish<sup>123</sup> Government guidance in place. However, the implications of the Act on the implementation of ADT do not appear to have been considered.

In October 2023, the Scottish Government said that the introduction of ADT was “deferred” due to state aid issues raised in relation to the Highlands and Islands exemption”.<sup>124</sup> It said it was exploring “all options” to implement ADT in a way that protects the region’s “connectivity and complies with the UK Government’s subsidy control regime”, citing the “critical role air connectivity plays in the lives of residents and communities in the Highlands and Islands, and in the promotion of sustainable economic growth across the

region". The Scottish Government said that once a solution was found, it would review ADT rates and bands prior to its implementation "to ensure they are aligned with our world-leading climate ambitions".<sup>125</sup>

### Box 6: Air Departure Tax: A Closer Look

The Air Departure Tax (Scotland) Act 2017<sup>126</sup>, provides wide powers for the Scottish Government to apply a tax that would:

- Apply to "the carriage of passengers on any flight that begins at an airport in Scotland";
- Apply to "chargeable passengers" (excluding crew, children and technical/official purposes, etc) on chargeable aircraft<sup>127</sup>;
- Be payable by the aircraft operator<sup>128</sup>;
- Exclude aircraft used for military, emergency, training or research flights, or under a public service obligation.

However, Scottish Ministers may by subsequent regulations change the structure of the tax, including adding, changing or removing the description of any tax band or tax rate or any provision that defines or otherwise explains a term or expression. This could include adding, changing or removing any exemption from being a chargeable passenger or chargeable aircraft.

The Act would enable ADT to be charged at a rate that is determined by the passenger's final destination and class of travel, with the passenger's final destination determining the tax band that applies and the passenger's class of travel determining the rate of tax which applies within the applicable band. The Act also specified there will be three bands: special, standard and premium:

- **Special:** this rate would apply to aircraft with a maximum take-off weight of 20 tonnes or more, and a maximum passenger capacity of no more than 18 passengers.
- **Standard:** this rate would apply if the passenger travels 'standard class',
- **Premium:** this rate would apply in any other case (presumably business and first-class travel).

While the purpose or intent of the 'special' category is not currently clear, given the tonnage and passengers number limit, it could be applied to 'private jet-type planes'<sup>129</sup>, as the explanatory notes to the (then) Air Departure Tax Bill state that "a special category aircraft is essentially a large aircraft that is configured to carry only a small number of passengers".<sup>130</sup> An assessment would be needed as to whether the current definition of the Special rate adequately captures all chartered private jets flights. If not, the definition should be adjusted and/or a specific new rate created.<sup>131</sup>

Following operationalisation, Scottish Ministers would have the power to set, within annual Scottish Budgets and/or separate regulations, a very flexible system of bands and rates. This would enable them, if desired, to either match those applied under the UK Government's APD, or vary them within the limits of the 2017 Act (e.g. the three rates: special, standard and premium). However, if Scottish Ministers wish to vary the tax structure further, they could do so by use of an annual budget bill to amend the 2017 Act. Therefore, if ADT is commenced, Scottish Ministers have a range of options they could use to use ADT as a mechanism through which to shift incentives, by increasing rates and/or fairly raise revenue by ensuring the highest polluters pay the most.

Despite the analysis in Box 5, seven years on from the passing of the Air Departure Tax (Scotland) Act 2017, APD continues to apply in Scotland. Encouragingly, in the interim, the Scottish Government's position on the rates which should be applied on air passengers has shifted. It says that following CCC advice in 2019, and the setting of Scotland's 2045 climate target "we came to the conclusion that the economic benefits we had sought through our policy of reducing ADT were not compatible with our new emissions targets".<sup>132</sup>

Positively, it has also now signalled a willingness to use ADT, once implemented, to reduce emissions. As part of a 'policy package' published in 2024 as it announced the scrapping of Scotland's 2030 emission reduction target as it was deemed to be no longer possible to meet, the Scottish Government stated that: "The CCC is clear that emissions from the aviation sector must be reduced. This is accepted and it is recognised that ADT could and should make a contribution alongside, for example, sustainable aviation

fuels. This must not, however, be at the expense of Highlands and Islands connectivity and particularly lifeline air services. We will set out the high-level principles of ADT, including how it will support emissions reductions and will proceed with more detailed policy development as soon as possible".<sup>133</sup> Currently, it is not clear when or how these principles will be identified – and published.

## 8 READY FOR LANDING: A PRIVATE JET TAX FOR SCOTLAND

Using the powers of the Scottish Parliament, as per Box 6, the Scottish Government could, subject to the UK Treasury setting a date for APD to only apply in England, Wales and Northern Ireland<sup>134</sup>, use ADT to introduce a Private Jet Tax in Scotland, albeit without an exemption for the Highlands and Islands.

Specifically, just as the UK Government should increase the existing Higher rate within APD by 10 times across all Bands, the Scottish Government could similarly increase rates within the equivalent 'Special' category within ADT, or amend the 2017 Act to create a new band, if deemed necessary.<sup>135</sup> In this way, Scotland's Private Jet Tax would be embedded within ADT from the outset.

However, if – for legitimate reasons – the Scottish Government does not wish to proceed without an exemption for the Highlands and Islands, it should urgently engage with the new UK Government to resolve this issue. UK Ministers should work collaboratively with them to do so. As part of this process, the exemption should no longer seek to include flights that fall within the "Special" rate, or newly created rate for private jets, on the basis that those who choose to use private jets should not be subject to the subsidies available to the 'ordinary' users of 'lifeline' flights to and from these communities.

As outlined in Box 5, there is a strong case for the existing exemptions in APD to continue within ADT.

**Table 2: A summary comparison of the current APD system and the 'deferred' ADT system**

UK APD system	Scottish ADT system (not yet in force)
<b>Rates</b> <sup>136</sup>	
Reduced ("standard class travel")	Standard ("standard class travel")
Standard (other classes)	Premium (other classes)
Higher (see note below)	Special category (see note below)
<b>Bands</b> (Flights are allocated to bands as per the distance between London and the destination country's capital)	
Domestic	Not yet defined, but would be set by regulations applying the tax (see s.16(2) and s.17 of the 2017 Act)
A: 0 to 2,000 miles	
B: 2,001 miles to 5,500 miles	
C: over 5,500 miles	

As outlined in Box 7, below, the Climate Change Committee has strongly urged the Scottish Government to implement the ADT "as soon as possible".<sup>137</sup> Doing so, while embedding a Private Jet Tax from the outset, would signal the Scottish Government's willing to make those who generate excess emissions through their use luxury modes of transport pay for their damage. It will also bolster its climate credentials, after nine missed annual climate targets out of 13<sup>138</sup>, and reinforce its international reputation – building on its important leadership role as one of the first governments in the Global North to provide funding to support low-income countries in addressing the losses and damages flowing from the climate crisis.<sup>139</sup>

## Box 7: Expert and Public Support for Managing Aviation Demand, and Fair Climate Taxes

***“The Scottish Government should implement the Air Departure Tax (ADT) as soon as possible.”***

Climate Change Committee, April 2024<sup>140</sup>

In 2021, the Climate Change Committee (CCC) said: “a demand management framework will need to be developed (by 2022) and be in place by the mid-2020s to annually assess and, if required, control sector GHG [Greenhouse Gas] emissions and non-CO<sub>2</sub> effects”.<sup>141</sup> However, in 2024<sup>142</sup>, the Committee noted: “there is no strategy for decarbonising aviation in Scotland and no progress in addressing aviation demand growth, with the Air Departure Tax yet to be implemented”.<sup>143</sup>

While noting the risks of UK Government inaction, the CCC said ADT “should be implemented as soon as possible”. The CCC also noted, in respect of the UK Government’s heavy focus on sustainable fuel and zero/low-emission aircrafts, that while these technologies have potential “there are significant risks in their delivery”, adding: “In the near term, managing demand would have a much greater benefit for the climate”.<sup>144</sup>

Scotland’s Climate Assembly<sup>145</sup> called for a frequent flyer tax or levy to discourage air travel and a cross-sectoral Carbon Tax “based on the polluter pays principle” charged per tonne of CO<sub>2</sub> emitted. It also backed a tax on High Carbon Aviation Fuels to “reduce the incentives to fly”.<sup>146</sup>

While the Scottish Government<sup>147</sup> was not wholly supportive of these recommendations, and noted the reserved nature of some aspects, a Private Jet Tax would be a climate just first step to meeting these aspirations, especially if it is a first step towards a frequent flyer element within ADT. The Assembly also recommended increasing research and development into zero carbon fuel for air travel, and making public transport cheaper, or free.<sup>148</sup>

## 9 PRIVATE JETS IN SCOTLAND: THE NUMBERS

Civil Aviation Authority (CAA) data<sup>149</sup> shows that in 2023, the latest full year, there were 12,911 private flights taking off or landing from Scotland’s airports. With some 218,080 private flights recorded by the CAA<sup>150</sup> across the UK, Scotland accounts for 6 per cent of the total. Edinburgh Airport recorded the most, with 26 per cent, followed by Inverness with 19 per cent, and Prestwick with 14 per cent. If only major mainland airports in Scotland are considered, there were 9,383 recorded private flights.<sup>151</sup>

From 2015 to 2023<sup>152</sup>, there were 105,189 private flights recorded in Scotland (falling to 81,141 if only major mainland airports are considered), an average of 11,688 per year. Some 80 per cent of the flights were categorised as “Private” and 20 per cent as “Business”. Edinburgh Airport recorded the most, with 27 per cent, then Inverness with 17 per cent, and Dundee with 11 per cent. The CAA records 2,025,191 ‘private’ and/or ‘business’ flights UK-wide during this period. Therefore, on average, flights involving airports based in Scotland accounted for 5 per cent of all private flights in the UK. In the five years since the Scottish Government declared a ‘climate emergency’ in 2019<sup>153</sup>, there have been 54,746 private flights in Scotland.<sup>154</sup>

## 10 HOW MUCH COULD A PRIVATE JET TAX RAISE IN SCOTLAND?

For illustrative purposes, we can estimate how much additional revenue could have been raised in Scotland if the ADT had been in place with a Special rate – or dedicated new rate for private jets – set at 10 times the Higher rate that applied to each band within APD during 2023. Of the 12,911 private flights from Scotland’s airports registered as “Private” or “Business” by the CAA<sup>155</sup>, some 6,068 departing flights would have been liable to pay the new Private Jet Tax within ADT. We calculate that this could have raised an additional £21,582,328 in 2023 for the Scottish Government to spend on climate action.<sup>156</sup>

### Box 8: Scotland's Strained Public Finances

The Scottish Government is facing significant financial pressures, resulting in emergency spending cuts two years in a row. In 2024-25, the Finance Secretary Shona Robison has confirmed in-year spending cuts of up to £500 million. These cuts include:

- **Reinstating peak rail fares:** The Scottish Government has announced the year-long ScotRail Peak Fares Rail Removal Pilot in Scotland will end on 27 September 2024.<sup>157</sup> The Transport Secretary, said that while the pilot had increased rail usage by 6.8 per cent, this fell short of the 10 per cent growth sought to make the scheme “self-financing”. It is estimated that the removal of the pilot – which, for example, cut the cost of a rush-hour train between Edinburgh and Glasgow from £28.90 to £14.90 – will save the Scottish Government £40 million per year.<sup>158</sup> As such, the £21.5 million that could have been raised by a Private Jet Tax in Scotland in 2023, as set out above, could have covered the cost of extending the Pilot until the end of the 2024-25 financial year, and cover – in the absence of a major reduction in the number of private flights – half the cost for future years.<sup>159</sup>
- **Sustainable and Active Travel:** The Scottish Government has cut £23.7 million from the Budget<sup>160</sup> for supporting walking and cycling projects, despite simultaneously seeking a 20 per cent cut in kilometres travelled by car by 2030.<sup>161</sup> In the absence of a reduction in the number of private flights, this budget cut could have been almost entirely avoided if a Private Jet Tax was in place in Scotland.

In addition, the Scottish Government has indicated that it will utilise up to £460 million from the revenues generated from the ScotWind leasing round to support day-to-day spend this financial year.<sup>162</sup> These revenues were intended to be invested in tackling the climate and nature crisis.

## 11 WIDER INNOVATIVE ACTION TO MANAGE AVIATION DEMAND

A Private Jet Tax should be seen as the first climate just step as part of a broader demand management strategy in Scotland and across the UK. This phased approach will help to maintain and build public support for additional measures, in line with the CCC's clear guidance that strategies to manage demand for aviation will be needed to cut emissions. It is important to act quickly on the most egregious and/or unnecessary forms of flights, taking account of emissions intensity and the existence of alternative, cleaner travel options. While not explored in detail within this discussion paper, measures could include:

- **A ban or ‘excess charge’ on short-haul flights where alternative (e.g. rail) options exist.** Based on estimated average emissions published by the online publisher, Visual Capitalist<sup>163</sup>, on average, the intensity of emissions generated by short-haul flights is higher than for longer journeys; this suggests action is needed to ban or disincentivise short flights. France has imposed restrictions on flights of less than 2.5 hours where alternative travel options exist.<sup>164,165</sup> With the regulation of aviation and air transport reserved, a ban would be a matter for the UK Government. However, the Scottish Government could signal its support by prohibiting the purchase of short-haul flights by all Ministers, civil servants, and public bodies. It could also adjust Non-Domestic Rates in Scotland to add a surcharge for any business using such flights and/or any airport/airline running them. Further, it could use ADT to increase rates related to short-haul flights, perhaps by adding a band for flights that depart from airports in Scotland for destinations that can be reached by rail within a certain time limit.
- **A frequent flyer levy or progressive ticket tax.** This has been suggested by the New Economics Foundation (NEF) and Stay Grounded.<sup>166</sup> Although often presented as an alternative for APD/ADT, a frequent flyer element could be included within it by amending existing bands/rates. This could involve either a percentage or absolute increase charged for those flying more frequently. To be climate just, this should start with those who fly most frequently, with the threshold reducing over time. At UK level, the NEF say that frequent flyers tend to be the wealthiest people in society with, pre-pandemic, around



20% of individuals in the top fifth of earners flying abroad four or more times in a year. For the poorest fifth, just 3% flew this much.<sup>167</sup> As such, the rate would progressively rise as people fly more, but could be set in such a way does not increase tax on those who fly infrequently, such as for annual holidays.

- **Restrictions and taxes on airports.** Without runways and wider infrastructure – such as for baggage handling, passenger security and immigration – aviation could not function. Airports and the wider aviation industry are subject to public policy which could be used to pursue demand management policies and/or raise revenue. While consideration would be needed of any distributional impacts, including to prevent additional costs being passed to those on lower-incomes, there are a range of public policy tools available to the UK and/or Scottish Governments, including:
  - **Planning policy:** airport terminals and associated infrastructure require planning permission, and planning policy that limits airport growth could be developed within devolved powers.
  - **Business rates/tax:** airports (and many of their individual operating units) are subject to business taxes, including non-domestic rates, with rates – including supplements and reliefs – set by the Scottish Government. These could be used as a demand management tool.
  - **Landing/departure ‘slots’:** Arrival and departure ‘slots’ are managed by the airport manager to specific airlines (as per air traffic/CAA regulations). Either the airport authorities and/or the air traffic system could be required to limit the growth of, and/or manage down, the number of slots. In addition, airport operators could be charged a tax/levy on each ‘slot’ allocated; this could be varied according to the type of flight/aircraft. The Scottish Government could explore this option but, depending on how it is designed, UK Government approval may be needed. However, as the owner of Glasgow Prestwick Airport, it could decide not to provide ‘slots’ for private jets.

#### Box 9: The Case for Climate Justice Outweighs Opposing Views

There is evidence of lobbying in Scotland by representatives of the aviation industry on proposed airport expansion.<sup>168</sup> Proposals for new or higher taxes, including those which may lead to differences in taxes between Scotland and other parts of the UK, and ADT specifically<sup>169</sup>, have also attracted opposition or questions – and should be expected in relation to a Private Jet Tax, and any subsequent measures to manage aviation demand. Such arguments often fall into the categories outlined below:

- **The risks of avoidance tactics and/or loophole exploitation**

While a Private Jet Tax should apply across the UK, were it to implemented first or only in Scotland, a means of avoidance may be to ‘move’ private jet departures to England or elsewhere. This might happen, in principle, but given the rules regarding ‘connecting flights’<sup>170</sup>, in practice it would mean individuals travelling by ground transportation to an alternative airport, adding financial and time costs. If, however, individuals choose to stop flying, fly less frequently, or fly by commercial plane, this would reduce tax revenues but, positively, cut emissions. Others argue that individuals will relocate their home or business away from Scotland due to cross-border tax differentials. However, there is little evidence for this happening to a significant degree in practice and a Private Jet Tax is such a strong example of an egregious climate injustice that it is likely to command broad public support.

- **Perceptions that new or higher taxes are ‘bad’ for business or the economy**

Suggestions that the switch to ADT could see an increase in costs for passengers have led to claims that this would “hammer business and leisure travellers with taxes on top of taxes”.<sup>171</sup> However, while the proposed Private Jet Tax may have a time and convenience impact, it would not increase financial costs for those travelling on commercial airlines, even by business class. It would be paid by only the wealthiest businesses and individuals, and while the extra tax will not significantly affect their financial status, it will raise additional public revenues to invest in climate action, creating scope to improve public transport options, bringing benefits for more local businesses and the economy. Further, with extreme weather, like the floods in Brechin caused by Storm Babet<sup>172</sup>, more likely because of a warmer planet, the economic costs of failing to reduce emissions, including from aviation, are clear.<sup>173</sup>

## 12 CONCLUSION: NO MORE EXCUSES FOR A DELAYED DEPARTURE

Urgent action is needed to tackle the climate crisis and deal with its devastating impacts, both in Scotland and around the world. But this action must be fair as well as fast. Right now, inequality is driving this crisis. The lavish lifestyles of the super-rich, including the use of private jets and superyachts, are fuelling wholly unnecessary emissions. Yet such climate-wrecking behaviours are not only highly polluting, they're also not fairly taxed. Amid a spiralling climate emergency, governments must act. They must set a new climate just trajectory: one that makes the richest polluters pay for their climate damage, not people living in poverty. They should start by introducing a Private Jet Tax.

For more information, contact Oxfam Scotland: [scotland@oxfam.org.uk](mailto:scotland@oxfam.org.uk)

## NOTES

<sup>1</sup> Richest 1 per cent emit as much planet-heating pollution as two-thirds of humanity, Oxfam (20 November 2023):

<https://www.oxfam.org/en/press-releases/richest-1-emit-much-planet-heating-pollution-two-thirds-humanity#:~:text=Theseper cent20outsizedper cent20emissionsper cent20ofper cent20the,occurper cent20betweenper cent202020per cent20andper cent2030>.

<sup>2</sup> CAA flight data is digitised since 2015 and our analysis includes all flights tracked under the categories "Private Movements" and "Business Aviation Movements". The CAA defines "private movements" as "movements for purely non-commercial purposes by private owners or other private aircraft operators, excluding aero-clubs movements." It defines "Business aviation movements" as "non-commercial movements operated on aircraft of 2730kgs MTWA or greater (with no upper weight limit) conducting business operations (e.g. aircraft owned and operated by Shell or Ford). See: UK airport data, CUK Civil Aviation Authority (accessed 6 September 2024): <https://www.caa.co.uk/data-and-analysis/uk-aviation-market/airports/uk-airport-data/>

<sup>3</sup> This is calculated by discounting the 6% of flights that were medical and special in nature, as estimated by the EBAA – see EBAA Yearbook 2023. Country Profiles: United Kingdom. Accessed 25 July 2024: [https://yearbook.ebaa.org/country-list?iso\\_code=GB](https://yearbook.ebaa.org/country-list?iso_code=GB) This brings us to 12,136 flights (note: it is not necessary to subtract the 1.6% of this category to account for the exempt Special and Medical category, as these are not counted within the original 12,911 total figure).

Since APD is only levied on departing flights, we divided this number by half to end up with 6,068 taxable flights.

The EBAA also estimates that each business aviation flight has a mean number of passengers of 4.7 – as per Blom, E. & Walsh, L. (2023).

Methodological Note. Payment Overdue. Oxford: Oxfam. Accessed 24 July 2024: <https://policy-practice.oxfam.org/resources/payment-overdue-fair-ways-to-make-polluters-across-the-uk-pay-for-climate-justi-621539/>

Applying EBBA data showing that 41.2% of flights had a destination within the UK, 51.2% had a destination elsewhere in Europe and 7.6% had an extra-European destination, and then increasing the Higher rates from 2023 by 10 times across each band, we calculate this could have raised up to an additional £29,697,265 in revenue in Scotland in 2023. A full breakdown of this calculation is available on request.

The number of flights in Scotland was calculated based on Civil Aviation Authority (CAA) disaggregated data on movements (departures and landings) from each airport across the UK for 2023 and includes Business and Private Aviation.

<sup>4</sup> ScotRail Peak fare removal pilot report published, Transport Scotland (20 August 2024): <https://www.transport.gov.scot/news/scotrail-peak-fare-removal-pilot-report-published/> The full year cost of the scheme was approximately £40m. The schemes will end on 27 September 2024. Therefore £21.5m of revenue generated by the Private Jet Tax element of ADT in 2023, if replicated in 2024-25 financial year, would have covered the cost of extending the scheme until at least the end of the 2024-25 financial year.

<sup>5</sup> Scottish Government Fiscal Statement – Letter of 3 September 2024, Finance and Public Administration Committee (3 September 2024):

<https://www.parliament.scot/chamber-and-committees/committees/current-and-previous-committees/session-6-finance-and-public-administration-committee/correspondence/2024/scottish-government-fiscal-statement-letter-of-3-september-2024>

<sup>6</sup> 20 per cent reduction in car km by 2030, Transport Scotland (accessed 4 September 2024): <https://www.transport.gov.scot/our-approach/environment/20-reduction-in-car-km-by-2030/>

<sup>7</sup> This estimated is based on data from the European Business Aviation Association (EBAA), showing there were 207,848 total business aviation departures and arrivals in the UK in 2023. Of those movements, 6% were medical and special in nature and 1.6% were government and military, subtracting those brings us to 192,052 flights. Since APD is only levied on departing flights, we divide this number by half to end up with 96,026 flights. The EBAA also estimates that each business aviation flight has a mean number of passengers of 4.7. Given that domestic (41.2%) and European flights (51.2%) fall under the same Band price (£78), and extra-European flights (7.6%) fall under Band B (£574), introducing a high-rate APD at 10 times the rates and bands in place during 2023 could have raised up to £469.9 million. Full methodology available on request. Note: this UK-wide calculation includes flights taking off from Scotland, which would need to be removed if ADT was commenced.

<sup>8</sup> This would need HM Treasury to set, by regulations, a 'start date' (under section 80L of the Scotland Act 1998, as amended) and the Scottish Government to table appropriate Commencement Orders for the Air Departure Tax (Scotland) 2017 Act.

<sup>9</sup> The Air Departure Tax (Scotland) Act 2017 can only be applied in Scotland after the date set by the UK Treasury for APD to only apply in England, Wales and Northern Ireland, as per section 80L of the Scotland Act 1998. See Scotland Bill Explanatory Notes, assets.publishing.services.gov.uk: [https://assets.publishing.service.gov.uk/media/5a809306e5274a2e8ab50ed1/Scotland\\_Bill\\_2015\\_-\\_Explanatory\\_Notes.pdf](https://assets.publishing.service.gov.uk/media/5a809306e5274a2e8ab50ed1/Scotland_Bill_2015_-_Explanatory_Notes.pdf)

<sup>10</sup> Khalfan, A. Nilsson, L. and Aguilar, C. et al. (2023). Climate Equality: A planet for the 99per cent. Oxford: Oxfam International. Accessed 24 July 2024: <https://policy-practice.oxfam.org/resources/climate-equality-a-planet-for-the-99-621551/>

<sup>11</sup> Oxfam, 'Wealthiest Brits have a carbon footprint 11 times that of someone in the poorest half of society'. (8 Dec 2022):

<https://www.oxfam.org.uk/media/press-releases/wealthiest-brits-have-a-carbon-footprint-11-times-that-of-someone-in-the-poorest-half-of-society/>

<sup>12</sup> Measuring Carbon Inequality in Scotland, Future Economy Scotland (accessed 13 September 2024):

<https://www.futureeconomy.scot/publications/59-measuring-carbon-inequality-in-scotland>

- <sup>13</sup> Energy & Climate Intelligence Unit. (2024). 'Inflation: Wet winter pushing up prices as food costs remain near record high'. Accessed 24 July 2024: <https://eciu.net/media/press-releases/2024/inflation-wet-winter-pushing-up-prices-as-food-costs-remain-near-record-high>
- <sup>14</sup> Resolution Foundation. (2022). 'England's poorest families are most exposed to the financial consequences of flood events'. Accessed 24 July 2024: <https://www.resolutionfoundation.org/press-releases/englands-poorest-families-are-most-exposed-to-the-financial-consequences-of-flood-events/>
- <sup>15</sup> Oxfam. (2024). Wealth of five richest men doubles since 2020, as wealth of five billion people falls. Oxford: Oxfam. Accessed 25 July 2024: <https://www.oxfam.org.uk/media/press-releases/wealth-of-five-richest-men-doubles-since-2020-as-wealth-of-five-billion-people-falls/>.
- <sup>16</sup> Scottish and UK Governments must act on tax to address 'soaring inequality', Oxfam Scotland (28 March 2028): <https://oxfamapps.org/scotland/2024/03/28/scottish-and-uk-governments-must-act-on-tax-to-address-soaring-inequality/#:~:text=Oxfamper cent20Scotlandper cent20saysper cent20increasingper cent20income,thanper cent20thoseper cent20relatedper cent20to per cent20incomes.>
- <sup>17</sup> There Is No Them, Just Us, Oxfam GB (July 2024): [https://www.oxfam.org.uk/documents/823/There\\_is\\_no\\_them\\_just\\_us.pdf](https://www.oxfam.org.uk/documents/823/There_is_no_them_just_us.pdf)
- <sup>18</sup> Collins, C. Ocampo, O. and Tomhave, K. (2023). High Flyers 2023. How Ultra-Rich Private Jet Travel Costs the Rest of Us and Burns Up Our Planet. Research for the Institute for Policy Studies and the Patriotic Millionaires: <https://ips-dc.org/report-high-flyers-2023/>
- <sup>19</sup> This absolute doubling in emissions has taken place despite the much-reported increases in fuel efficiency and technological improvements which have reduced emissions per passenger-km. See: What share of global CO<sub>2</sub> emissions come from aviation?, Our World in Data (8 April 2024): <https://ourworldindata.org/global-aviation-emissions>
- <sup>20</sup> Faber, J. & Raphaël, S. (2023). CO<sub>2</sub> emissions of private aviation in Europe. Op. cit.
- <sup>21</sup> Aircraft Movements 2022, Civil Aviation Authority (accessed 4 September 2024): <https://www.caa.co.uk/Documents/Download/9116/47a460b2-0592-4ef7-b24b-aa5e27ccfce4/5623>
- <sup>22</sup> Air Passengers by Type and Nationality of Operator 2022, Civil Aviation Authority (accessed 4 September 2024): <https://www.caa.co.uk/Documents/Download/9116/47a460b2-0592-4ef7-b24b-aa5e27ccfce4/5637>
- <sup>23</sup> UK airport data 1990 – 2014, Civil Aviation Authority (accessed 4 September 2024): <https://www.caa.co.uk/data-and-analysis/uk-aviation-market/airports/uk-airport-data/uk-airport-data-1990-2014/>
- <sup>24</sup> Net zero and the UK aviation sector, House of Commons Report, UK Parliament (21 December 2023): <https://publications.parliament.uk/pa/cm5804/cmselect/cmenvaud/404/report.html#heading-1>
- <sup>25</sup> Scottish Transport Statistics 2023, Transport Scotland, Chapter 8 – Air Transport: <https://www.transport.gov.scot/publication/scottish-transport-statistics-2023/chapter-8-air-transport/>. The number of passengers is below the peak of 29.4 million in 2018, with a sharp fall due to the pandemic-related travel restrictions. However, passengers have 'bounced back' since.
- <sup>26</sup> Scottish Transport Statistics 2023, Transport Scotland, Table 8.1 (Accessed 6 September 2024): <https://www.transport.gov.scot/publication/scottish-transport-statistics-2023/>
- <sup>27</sup> Aircraft Movements 2022, Civil Aviation Authority (accessed 4 September 2024): <https://www.caa.co.uk/Documents/Download/9116/47a460b2-0592-4ef7-b24b-aa5e27ccfce4/5623>
- <sup>28</sup> Scottish Greenhouse Gas Statistics 2022, Scottish Government (18 June 2024): <https://www.gov.scot/publications/scottish-greenhouse-gas-statistics-2022/pages/scottish-greenhouse-gas-statistics-2022/>
- <sup>29</sup> Scottish Transport Statistics 2021, Transport Scotland: <https://www.transport.gov.scot/media/51297/chapter-13-environment-scottish-transport-statistics-2021.pdf>
- <sup>30</sup> This is a lower proportion than for the UK as a whole, and probably reflects the scale of international aviation from, for example, London Heathrow compared to Scottish airports.
- <sup>31</sup> Climate Change Act 2008, Legislation.gov.uk (accessed 4 September 2024): <https://www.legislation.gov.uk/ukpga/2008/27/contents>
- <sup>32</sup> Climate Change (Scotland) Act 2009, Legislation.gov.uk (accessed 4 September 2024): <https://www.legislation.gov.uk/asp/2009/12/contents>
- <sup>33</sup> Sky's the limit as UK sets out strategy to reach net zero aviation and deliver guilt-free flying. Gov.uk (19 July 2022): <https://www.gov.uk/government/news/skys-the-limit-as-uk-sets-out-strategy-to-reach-net-zero-aviation-and-deliver-guilt-free-flying>
- <sup>34</sup> Analysis: UK's 'jet-zero' plan would allow demand for flying to soar 70per cent, Carbon Brief (21 July 2022): <https://www.carbonbrief.org/analysis-uks-jet-zero-plan-would-allow-demand-for-flying-to-soar-70/>
- <sup>35</sup> Ibid
- <sup>36</sup> Update to the Climate Change Plan 2018 – 2032, Scottish Government: <https://www.gov.scot/binaries/content/documents/govscot/publications/strategy-plan/2020/12/securing-green-recovery-path-net-zero-update-climate-change-plan-2018-2032/documents/update-climate-change-plan-2018-2032-securing-green-recovery-path-net-zero/update-climate-change-plan-2018-2032-securing-green-recovery-path-net-zero/govscotper cent3Adocument/update-climate-change-plan-2018-2032-securing-green-recovery-path-net-zero.pdf> (page 97).
- <sup>37</sup> 20% reduction in car km by 2030, Transport Scotland (accessed 10 September 2024): <https://www.transport.gov.scot/our-approach/environment/20-reduction-in-car-km-by-2030/>
- <sup>38</sup> Aviation Statement and Key Priorities, Transport Scotland (24 July 2024): <https://www.transport.gov.scot/publication/aviation-statement/>
- <sup>39</sup> The Scottish Government's Aviation Statement and policy: A review by Stop Climate Chaos Scotland (August 2024): [https://www.stopclimatechaos.scot/wp-content/uploads/2024/08/The-Scottish-Governments-Aviation-Statement-and-policy\\_-A-review-by-Stop-Climate-Chaos-Scotland-August-2024.pdf](https://www.stopclimatechaos.scot/wp-content/uploads/2024/08/The-Scottish-Governments-Aviation-Statement-and-policy_-A-review-by-Stop-Climate-Chaos-Scotland-August-2024.pdf)
- <sup>40</sup> For instance, consideration must be given to the sourcing of materials for electric powered planes, the sourcing of hydrogen and its impact on renewables capacity, as well as the sourcing of so-called sustainable aviation fuel.
- <sup>41</sup> Collins, C. Ocampo, O. and Tomhave, K. (2023). High Flyers 2023. How Ultra-Rich Private Jet Travel Costs the Rest of Us and Burns Up Our Planet. Research for the Institute for Policy Studies and the Patriotic Millionaires. Op. cit.
- <sup>42</sup> Ibid
- <sup>43</sup> Transport & Environment (2021). Private jets: can the super rich supercharge zero-emission aviation? Brussels. Accessed 24 July 2024: [https://www.transportenvironment.org/articles/private-jets-can-the-super-rich-supercharge-zero-emission-aviation/?gad\\_source=1&gclid=Cj0KCQjwwae1BhC\\_ARIsAK4JfrxkZmWrl-t1q\\_bNvUzDtpT8pad0Y7rzTNhw\\_2Njs0JnFRtbRuXLxgAaAmciEALw\\_wcB](https://www.transportenvironment.org/articles/private-jets-can-the-super-rich-supercharge-zero-emission-aviation/?gad_source=1&gclid=Cj0KCQjwwae1BhC_ARIsAK4JfrxkZmWrl-t1q_bNvUzDtpT8pad0Y7rzTNhw_2Njs0JnFRtbRuXLxgAaAmciEALw_wcB)
- <sup>44</sup> Haneman, V.J. (2024) 'Taxing Dirty Luxuries'. Case Western Reserve Journal of International Law, 56, 1, 197-200.
- <sup>45</sup> Transport & Environment (2021). Private jets: can the super rich supercharge zero-emission aviation? Op. Cit.; Roberts, C. Chin-Yee, S. Maslin, M. et al. (2023). Navigating the Climate Conferences: Comparing the Carbon Footprint of Private Jet Travel and Other Modes of Transport to COP28. UCL Open: Environment Preprint. Accessed 26 July 2024: <https://ucl.scienceopen.com/hosted-document?doi=10.14324/111.444/000218.v1.>
- <sup>46</sup> Transport & Environment (2021). Private jets: can the super rich supercharge zero-emission aviation? Op. Cit.
- <sup>47</sup> Haneman, V.J. (2024) Taxing Dirty Luxuries. Op. cit.
- <sup>48</sup> The Cessna Citation Excel, the most popular private jet in Europe, is 16 meters long and fits up to eight passengers. It has a range of 2700 km, limiting it to short flights. The Bombardier Challenger 300, at 20 meters long, carries 8-10 passengers and has a 5400 km range, which is still too

short for most transatlantic flights. The Gulfstream G550, seating up to 19, has a 12,500 km range, designed for long-haul flights. This aircraft costs around £42 million new, but second-hand models average £11 million, while a new Cessna on the low end of the spectrum costs an average of £3.7 million. Collins, C. Ocampo, O. and Tomhave, K. (2023). High Flyers 2023. How Ultra-Rich Private Jet Travel Costs the Rest of Us and Burns Up Our Planet. Research for the Institute for Policy Studies and the Patriotic Millionaires. Op. cit.

<sup>49</sup> European Business Aviation Association (EBAA). (2023). EBAA Yearbook 2023. Country Profiles: United Kingdom. Accessed 25 July 2024: [https://yearbook.ebaa.org/country-list?iso\\_code=GB](https://yearbook.ebaa.org/country-list?iso_code=GB).

<sup>50</sup> European Business Aviation Association (EBAA). (2023). EBAA Yearbook 2023. Country Profiles: United Kingdom. Op. Cit.

<sup>51</sup> Of these flights, EBAA indicates that 6 per cent correspond to medical and special category, and 1.6 per cent to government and military, which mean that 92.4 per cent responds to the category of business and pleasure.

<sup>52</sup> Ibid.

<sup>53</sup> UK Civil Aviation Authority (CAA). (2023). Annual Airport data 2023. Aircraft Movements. Accessed 25 July 2024: <https://www.caa.co.uk/Documents/Download/10288/81d07410-dbcd-46e7-aacc-d0a5accf0d90/16452>.

<sup>54</sup> Transport & Environment (2021). Private jets: can the super rich supercharge zero-emission aviation? Op. Cit.

<sup>55</sup> For instance, in the UK for 2023, the period from May to August saw the most flights, totalling 80,664. See: European Business Aviation Association (EBAA). (2023). EBAA Yearbook 2023. Country Profiles: United Kingdom. Op. cit.

<sup>56</sup> Transport & Environment (2021). Private jets: can the super rich supercharge zero-emission aviation? Op. Cit.

<sup>57</sup> Ibid

<sup>58</sup> Collins, C. Ocampo, O. and Tomhave, K. (2023). High Flyers 2023. How Ultra-Rich Private Jet Travel Costs the Rest of Us and Burns Up Our Planet (May 2023), Research for the Institute for Policy Studies and the Patriotic Millionaires: <https://ips-dc.org/report-high-flyers-2023/>

<sup>59</sup> Ibid.

<sup>60</sup> Hirsch, T., Argueta, B. and Gück, M. (2023). New resources for public climate finance and for the Loss and Damage Fund. Exploring taxes and levies at EU and multilateral level. Climate Action Network (CAN) Europe. Accessed 31 July 2024: <https://caneurope.org/new-sources-for-public-climate-finance-loss-damage-fund/>; Green Alliance (July 2023). Taxing private jets: raising revenue from highly polluting, luxury private aviation: <https://green-alliance.org.uk/briefing/taxing-private-jets-raising-revenue-from-highly-polluting-luxury-private-aviation/>.

<sup>61</sup> Ibid.

<sup>62</sup> Hirsch, T., Argueta, B. and Gück, M. (2023). New resources for public climate finance and for the Loss and Damage Fund. Exploring taxes and levies at EU and multilateral level. Op. cit.

<sup>63</sup> [https://www.stopclimatechaos.scot/wp-content/uploads/2022/09/FinancingClimateJustice\\_Briefing\\_ONLINE.pdf](https://www.stopclimatechaos.scot/wp-content/uploads/2022/09/FinancingClimateJustice_Briefing_ONLINE.pdf) and LINK has recently published a similar paper (<https://www.scotlink.org/wp-content/uploads/2024/08/Paying-for-nature-fiscal-options-paper-June-24.pdf>). Both include consideration of addition aviation taxes.

<sup>64</sup> Every hour European governments lose out on €4 million in aviation taxes, Transport & Environment (12 July, 2023):

<https://www.transportenvironment.org/articles/every-hour-european-governments-lose-out-on-e4-million-in-aviation-taxes>

<sup>65</sup> A4E's Position on Aviation-Specific Taxes, Airlines For Europe (8 December 2023): <https://a4e.eu/publications/a4es-position-on-aviation-specific-taxes/>

<sup>66</sup> Taxes and environmental transition, IATA (May 2024): <https://www.iata.org/en/iata-repository/pressroom/fact-sheets/fact-sheet--taxes-environment/>

<sup>67</sup> Scotland's Climate Assembly Recommendations for Action (23 June 2021):

<https://webarchive.nrsotland.gov.uk/20220321134004/https://www.climateassembly.scot/full-report>

<sup>68</sup> Sharing the carbon pie with a frequent flyer levy, New Economics Foundation (18 April 2024): <https://neweconomics.org/2024/04/sharing-the-carbon-pie-with-a-frequent-flyer-levy>

<sup>69</sup> Riddell, R. Ahmed, N. Maitland, A. et al. (2024). Inequality Inc: How corporate power divides our world and the need for a new era. Oxford: Oxfam. Accessed 26 July 2024: <https://policy-practice.oxfam.org/resources/inequality-inc-how-corporate-power-divides-our-world-and-the-need-for-a-new-era-621583/>.

<sup>70</sup> United Nations. (2023). Promotion of inclusive and effective international tax cooperation at the United Nations. Last accessed 26 July 2024:

<https://research.un.org/en/docs/ga/quick/regular/78>

<sup>71</sup> Tax Justice Network. (2024). What happened at the first round of UN tax negotiations and what's next? Op. cit.; PwC. (2024). UN releases draft Terms of Reference for negotiating a Framework Convention on International Tax Cooperation. Accessed 26 July 2024:

<https://thesuite.pwc.com/insights/un-releases-draft-terms-of-reference-for-negotiating-a-framework-convention-on-international-tax-cooperation>

<sup>72</sup> G20. (2024). The Rio De Janeiro G20 Ministerial Declaration on International Tax Cooperation. Rio de Janeiro. Accessed 26 July 2024:

<https://www.gov.br/fazenda/pt-br/assuntos/g20/declaracoes/1-g20-ministerial-declaration-international-taxation-cooperation.pdf>

<sup>73</sup> European Climate Foundation. (2024). Countries unite in Global Solidarity Levies Task Force to mobilise additional financing for people and the planet. Accessed 26 July 2024: <https://europeanclimate.org/news/countries-unite-in-global-solidarity-levies-task-force/>.

<sup>74</sup> The Global Solidarity Levies Task Force. (2024). About. The Global Solidarity Levies Task Force: For People and the Planet. Accessed 26 July 2024: <https://globalsolidaritylevies.org/about/>

<sup>75</sup> Briefing, Taxing Private jets, Green Alliance (July 2023): [https://green-alliance.org.uk/wp-content/uploads/2023/07/Taxing\\_private\\_jets\\_July\\_2023.pdf](https://green-alliance.org.uk/wp-content/uploads/2023/07/Taxing_private_jets_July_2023.pdf)

<sup>76</sup> The UK's Air passenger duty was introduced in the November 1993 Budget and came into effect on 1 November 1994 - <https://researchbriefings.files.parliament.uk/documents/SN00413/SN00413.pdf> - and is thus implemented under sections 28-44 of the Finance Act 1994, as amended by subsequent budgets <https://www.legislation.gov.uk/ukpga/1994/9/part/II/chapter/IV>

<sup>77</sup> <https://www.gov.uk/guidance/rates-and-allowances-for-air-passenger-duty>

<sup>78</sup> Note: some smaller/lighter passenger aircraft (as used to, from and between the Scottish islands) may fall into this category, hence the importance placed on the Highlands and Islands exemption issue.

<sup>79</sup> Rates for Air Passenger Duty, Gov.uk (accessed 13 September): <https://www.gov.uk/guidance/rates-and-allowances-for-air-passenger-duty>

<sup>80</sup> Reform of Air Passenger Duty, HM Treasury (December 2011): [https://web.archive.org/web/20120503142001/http://www.hm-treasury.gov.uk/d/condoc\\_responses\\_air\\_passenger\\_duty.pdf](https://web.archive.org/web/20120503142001/http://www.hm-treasury.gov.uk/d/condoc_responses_air_passenger_duty.pdf)

<sup>81</sup> Based on online quotes from multiple private jet charter companies.

<sup>82</sup> Note, the Scottish Greens have called for a £1,000 per head tax on users of private jets, with no mention of any variation across the bands. See: Scottish Greens call for super tax on private jet users, Scottish Greens (accessed 6 September 2024): <https://greens.scot/news/scottish-greens-call-for-super-tax-on-private-jet-users>

<sup>83</sup> Campaign for Better Transport (2022, Dec 30). Charity calls for private jet super tax on super rich. Accessed 16 March 2023. [https://bettertransport.org.uk/media/private\\_jet\\_super\\_tax/](https://bettertransport.org.uk/media/private_jet_super_tax/)



- <sup>84</sup> Blom, E. & Walsh, L. (2023). Payment Overdue: Fair ways to make polluters across the UK pay for climate justice: <https://policy-practice.oxfam.org/resources/payment-overdue-fair-ways-to-make-polluters-across-the-uk-pay-for-climate-justi-621539/>
- <sup>85</sup> For 2023 this estimation is £299.8 million due to a reduction of 6,992 taxable private jet flights last year.
- <sup>86</sup> For 2023 this estimation is £469.9 million due to a reduction of 6,992 taxable private jet flights last year.
- <sup>87</sup> European Business Aviation Association (EBAA). (2023). EBAA Yearbook 2023. Country Profiles: United Kingdom. Op. Cit.
- <sup>88</sup> Note, from 1 April 2024, APD bands/rates changed, but our calculations are based on what would have been raised during 2023 using the rates that were in place at that time, other than multiplying the Higher Rate by 10.
- <sup>89</sup> Green Alliance (July 2023). Taxing private jets: raising revenue from highly polluting, luxury private aviation ]17 July 2023): <https://green-alliance.org.uk/briefing/taxing-private-jets-raising-revenue-from-highly-polluting-luxury-private-aviation/>
- <sup>90</sup> Ibid.
- <sup>91</sup> Calculations were made using the same tool as the Green Alliance briefing, the Small Emitters Tool from Eurocontrol, updated for 2023 (<https://www.eurocontrol.int/tool/small-emitters-tool>). Fuel consumption was estimated based on a typical London to Paris flight, approximately 340 km. Four of the most frequently flown aircraft, as reported in the EBAA Yearbook 2023, were considered representative of each jet category: Embraer Phenom 300 (Light), King Air 200 (Turboprop), Cessna Citation Excel (Midsized), and Global Express / 6000 (Heavy). The Small Emitters Tool indicated an approximate total fuel consumption of 178,716,024 kg of jet fuel, equivalent to around 222,605,228 litres of jet fuel. This conversion was made using a fuel weight converter (<https://e6bx.com/unit-converter/fuel/>).
- <sup>92</sup> European Business Aviation Association (EBAA). (2023). EBAA Yearbook 2023. Country Profiles: United Kingdom. Op. Cit.
- <sup>93</sup> Kerosene tax: how to embed the polluter pays principle in aviation, Green Alliance (16 May 2024): <https://green-alliance.org.uk/briefing/kerosene-tax-how-to-embed-the-polluter-pays-principle-in-aviation/>
- <sup>94</sup> Campaign for Better Transport. (2022). Calls for a private jet super tax on super rich. Op. Cit.
- <sup>95</sup> Green Alliance (July 2023). Taxing private jets: raising revenue from highly polluting, luxury private aviation. Op. cit.
- <sup>96</sup> Green Alliance indicates that the most common route from London to Paris costed in 2023 from £7,000 to £13,000 and assumes that all domestic and UK to Europe flights costs have a £10,000 average price.
- <sup>97</sup> Green Alliance (July 2023). Taxing private jets: raising revenue from highly polluting, luxury private aviation. Op. cit.
- <sup>98</sup> Campaign for Better Transport. (2022). Time to tax polluting private jets. Accessed 31 July 2024: <https://bettertransport.org.uk/blog/time-to-tax-polluting-private-jets/>.
- <sup>99</sup> European Business Aviation Association (EBAA). (2023). EBAA Yearbook 2023. Country Profiles: United Kingdom. Op. Cit.
- <sup>100</sup> An alternative method for calculating the average cost of a private jet flight to or from the UK involved examining prices for three common routes (London to Paris, Nice to London, and London to Walney Island) and establishing the average cost for each category of jets: Light (£10,310), Turboprop (£7,690), Midsized (£16,345), and Heavy and Airliner (£30,218). These prices were sourced from the Private Fly website (<https://www.privatefly.com/>) as a reference for updated industry prices for private jets. These average costs were then weighted according to the distribution of the 528 aircraft based in the UK and their registered categories in the EBAA Yearbook 2023: Light (17per cent), Turboprop (36per cent), Midsized (13per cent), and Heavy and Airliner (34per cent). This calculation resulted in a higher average cost of private jet flights in the UK for 2023, estimated at £16,900.
- <sup>101</sup> This figure is in line with the Campaign for Better Transport which estimated up to £623 million could have been raised in 2022, depending on the aircraft. Campaign for Better Transport. (2022). Time to tax polluting private jets. Op. Cit.
- <sup>102</sup> Green Alliance (July 2023). Taxing private jets: raising revenue from highly polluting, luxury private aviation. Op. cit.
- <sup>103</sup> European Business Aviation Association (EBAA). (2023). EBAA Yearbook 2023. Country Profiles: United Kingdom. Op. Cit.
- <sup>104</sup> Letter from Cabinet Secretary for Wellbeing Economy, Net Zero and Energy to the Convener of the Net Zero, Energy and Transport Committee [18 April 2024]: <https://www.parliament.scot/-/media/files/committees/net-zero-energy-and-transport-committee/correspondence/2024/climate-policy-update-sg-18-april-2024.pdf>
- <sup>105</sup> The Smith Commission has reported – what’s next? Gov.uk (27 November 2014): <https://www.gov.uk/government/news/the-smith-commission-has-reported-whats-next>
- <sup>106</sup> The Smith Commission, The National Archives (27 November 2014): [https://webarchive.nationalarchives.gov.uk/ukgwa/20151202171017/https://www.smith-commission.scot/wp-content/uploads/2014/11/The\\_Smith\\_Commission\\_Report-1.pdf](https://webarchive.nationalarchives.gov.uk/ukgwa/20151202171017/https://www.smith-commission.scot/wp-content/uploads/2014/11/The_Smith_Commission_Report-1.pdf)
- <sup>107</sup> This followed the insertion of section 80L into the Scotland Act 1998, by section 17 of the Scotland Act 2016: <https://www.legislation.gov.uk/ukpga/2016/11/section/17>. By virtue of s.72(3) of the 2016 Act, this section came into force on 23 May 2016.
- <sup>108</sup> Air Departure Tax (Scotland) Act 2017, legislation.gov.uk (accessed 10 September 2024): <https://www.legislation.gov.uk/asp/2017/2>
- <sup>109</sup> Air Departure Tax – Highlands and Islands Exemption briefing note for the HSI Working Group, gov.scot (June 2018): <https://www.gov.scot/binaries/content/documents/govscot/publications/minutes/2018/07/adt-highlands-and-islands-working-group-minutes-june-2018/documents/background-on-adt/background-on-adt/govscotper cent3Adocument/Backgroundper cent2Bonper cent2BAirper cent2BDepartureper cent2BTax.pdf>
- <sup>110</sup> Only section 48 and sections 42, 43, 44, 46, 47 and 49 (which came into effect on the day after Royal Assent – 26 July 2017) are in force. The remainder of the Act is considered to be “prospective”, pending appropriate Commencement Orders under s.48(2). A legislative provision “is prospective either: (a) where the provision (Part, Chapter or section) has never come into force or (b) where the text of the provision is subject to change, but no date has yet been appointed by the appropriate person or body for those changes to come into force” (From notes appended to prospective legislation on <https://www.legislation.gov.uk>).
- <sup>111</sup> Air Departure Tax (Scotland) Bill, Policy memorandum (19 December 2016): <https://www.parliament.scot/-/media/files/legislation/bills/previous-bills/air-departure-tax-scotland-bill/introduced/policy-memorandum-air-departure-tax-scotland-bill.pdf>
- <sup>112</sup> Air Departure Tax, Revenue Scotland (accessed 4 September 2024): <https://revenue.scot/taxes/air-departure-tax>
- <sup>113</sup> This exemption applies to the Highland Region, Western Isles Islands Area, Orkney Islands Area, Shetland Islands Area, Argyll and Bute District, Arran, Great Cumbrae and Little Cumbrae in the Moray District, the parishes of Aberlour, Cabrach, Dallas, Dyke, Edinkillie, Forres, Inveravon, Kinloss, Kirkmichael, Knockando, Mortlach, Rafford and Rothes. Passengers on flights from other areas of the UK to airports in this region are not exempt. Gov.UK, Scottish Highlands and Islands (Accessed 3 September 2024): <https://www.gov.uk/guidance/exemptions-from-air-passenger-duty#scottish-highlands-and-islands>
- <sup>114</sup> Air Discount Scheme for Highlands and Islands residents, mygov.scot (20 June 2022): <https://www.mygov.scot/air-discount-scheme>
- <sup>115</sup> Subsidy Control Act 2022, legislation.gov.uk (2022) – Section 28: <https://www.legislation.gov.uk/ukpga/2022/23/section/28>
- <sup>116</sup> Subsidy Control Act 2022, legislation.gov.uk (2022) – Section 29: <https://www.legislation.gov.uk/ukpga/2022/23/section/29>
- <sup>117</sup> The EU-UK Trade and Cooperation Agreement, European Commission (30 April 2021): [https://commission.europa.eu/strategy-and-policy/relations-united-kingdom/eu-uk-trade-and-cooperation-agreement\\_en](https://commission.europa.eu/strategy-and-policy/relations-united-kingdom/eu-uk-trade-and-cooperation-agreement_en)
- <sup>118</sup> Subsidy Control Act 2022, legislation.gov.uk (2022) <https://www.legislation.gov.uk/ukpga/2022/23>

<sup>119</sup> Meeting of the Parliament (Hybrid), Scottish Parliament (17 March 2022): <https://www.parliament.scot/chamber-and-committees/official-report/search-what-was-said-in-parliament/chamber-and-committees/official-report/what-was-said-in-parliament/meeting-of-parliament-17-03-2022?meeting=13646&job=123882>

<sup>120</sup> Legislative Consent Memorandum, Subsidy Control Bill (2021): <https://www.parliament.scot/-/media/files/legislation/bills/lcms/subsidy-control-bill/legislative-consent-memorandum-subsidy-control-bill1.pdf>

<sup>121</sup> Meeting of the Parliament (Hybrid), Scottish Parliament (17 March 2022): <https://www.parliament.scot/chamber-and-committees/official-report/search-what-was-said-in-parliament/chamber-and-committees/official-report/what-was-said-in-parliament/meeting-of-parliament-17-03-2022?meeting=13646&job=123882>

<sup>122</sup> Statutory Guidance for the United Kingdom, Subsidy Control Regime Subsidy Control Act 2022 (December 2023): [https://assets.publishing.service.gov.uk/media/658025b295bf65000d719140/uk\\_subsidy\\_control\\_regime\\_statutory\\_guidance.pdf](https://assets.publishing.service.gov.uk/media/658025b295bf65000d719140/uk_subsidy_control_regime_statutory_guidance.pdf)

<sup>123</sup> Subsidy control: guidance, Scottish Government (3 September 2024): <https://www.gov.scot/publications/subsidy-control-guidance/>

<sup>124</sup> Question: S6W-22049, Scottish Parliament (20 October 2023): <https://www.parliament.scot/chamber-and-committees/questions-and-answers/question?ref=S6W-22049>

<sup>125</sup> Question: S6W-22049, Scottish Parliament, Asked by Liam McArthur, MSP for Orkney Islands, Scottish Liberal Democrats, and answered by Tom Arthur (20 Oct 2023): <https://www.parliament.scot/chamber-and-committees/questions-and-answers/question?ref=S6W-22049>

<sup>126</sup> This would need HM Treasury to set, by regulations, a ‘start date’ (under section 80L of the Scotland Act 1998, as amended) and the Scottish Government to table appropriate Commencement Orders for the 2017 Act.

<sup>127</sup> This is limited to fixed-wing aircraft designed or adapted to carry persons in addition to the flight crew, over 5.7 tonnes in weight and fuelled by kerosene. Thus, excluding helicopters and ‘light aircraft’ (such as Cessna 172) that might carry passengers for sightseeing or local/island-hopping – as well as any commercial aircraft that adapt to the “alternative fuels” envisaged in the Aviation Statement.

<sup>128</sup> Presumably, this would be charging individuals via the ticket price – although this isn’t specified in the Act.

<sup>129</sup> As “Turboprops and private jets, like the Pilatus PC-12 and Gulfstream G650, have maximum weights between 10,450 and 99,600 pounds” [ which equates to 4.75 to ]; see <https://pilotinstitute.com/how-much-do-airplanes-weigh/>

<sup>130</sup> Air Departure Tax (Scotland) Bill, Explanatory Notes, Scottish Parliament (2016): - Para 19: <https://www.parliament.scot/-/media/files/legislation/bills/previous-bills/air-departure-tax-scotland-bill/introduced/explanatory-notes-air-departure-tax-scotland-bill.pdf>

<sup>131</sup> Note: under our proposal, passengers travelling on smaller/lighter passenger aircraft used to travel to and from, for example, Scottish islands, would already be exempt from paying ADT, as these would not constitute a private jet.

<sup>132</sup> Air Departure Tax, Scot Gov (accessed 4 September 2024): <https://www.gov.scot/policies/taxes/air-departure-tax/#:-:text=Followingper cent20theper cent20adviceper cent20fromper cent20the,withper cent20ourper cent20newper cent20emissionsper cent20targets.>

<sup>133</sup> Scottish Government Fiscal Statement - Letter of 3 September 2024, Finance and Public Administration Committee (3 September 2024): <https://www.parliament.scot/chamber-and-committees/committees/current-and-previous-committees/session-6-finance-and-public-administration-committee/correspondence/2024/scottish-government-fiscal-statement-letter-of-3-september-2024>

<sup>134</sup> Air Departure Tax cannot be charged prior to the date set by regulations made by the Treasury. See Scotland Bill Explanatory Notes, assets.publishing.service.gov.uk: [https://assets.publishing.service.gov.uk/media/5a809306e5274a2e8ab50ed1/Scotland\\_Bill\\_2015\\_-\\_Explanatory\\_Notes.pdf](https://assets.publishing.service.gov.uk/media/5a809306e5274a2e8ab50ed1/Scotland_Bill_2015_-_Explanatory_Notes.pdf)

<sup>135</sup> Note:

- The UK APD “higher rate” applies, by virtue of s.30(4E) and (4F) of the 1994 Act, to passengers on an aircraft whose “authorised take-off weight is not less than 20 tonnes” and which seats fewer than 18 persons (excluding members of the flight crew and cabin attendants).
- The special category band, of the proposed Scottish ADT system, applies, by virtue of s16(3) and (6) of the 2017 Act, applies to aircraft with a maximum take-off weight of 20 tonnes or more, and a maximum passenger capacity of no more than 18 passengers.

<sup>136</sup> “Rates” are defined by s.30 of the Finance Act 1994, for the UK APD, and by s.16 of the Air Departure (Scotland) Act 2017 for the Scottish ADT

<sup>137</sup> Progress in reducing emissions 2024 Report to Parliament, Climate Change Committee (July 2024): <https://www.theccc.org.uk/wp-content/uploads/2024/07/Progress-in-reducing-emissions-2024-Report-to-Parliament-Web.pdf>

<sup>138</sup> Scotland misses another climate change target, BBC News (18 June 2024): <https://www.bbc.co.uk/news/articles/ce9941nzq4yo>

<sup>139</sup> First Minister: Scotland to show leadership on Climate Justice. Scottish Government (1 Nov 2024): <https://www.gov.scot/news/first-minister-scotland-to-show-leadership-on-climate-justice/>

<sup>140</sup> Progress in reducing emissions 2024 Report to Parliament, Climate Change Committee (July 2024): <https://www.theccc.org.uk/wp-content/uploads/2024/07/Progress-in-reducing-emissions-2024-Report-to-Parliament-Web.pdf>

<sup>141</sup> 2021 report: <https://www.theccc.org.uk/publication/progress-reducing-emissions-in-scotland-2021-report-to-parliament/> (page 112)

<sup>142</sup> <https://www.theccc.org.uk/wp-content/uploads/2024/03/Progress-in-reducing-emissions-in-Scotland-2023-Report-to-Parliament.pdf>

<sup>143</sup> The Scottish Government would claim that the Aviation Statement delivers the former (but see section 3.2) while the situation in relation to ADT is discussed in section 3.5.

<sup>144</sup> Quoted at: <https://www.chathamhouse.org/2023/11/net-zero-and-role-aviation-industry/04-balancing-demand-management-and-reliance-future>

<sup>145</sup> The Climate Assembly was a requirement of the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019. Building on the work of the Citizens’ Assembly of Scotland, Scotland’s Climate Assembly was the second national citizens’ assembly to take place in Scotland, and the first to focus specifically on the climate emergency. It comprised a group of over 100 people, selected to be broadly representative of the Scottish adult population. Its recommendations are therefore well-informed and representative of citizens’ views.

<sup>146</sup> Scotland’s Climate Assembly Recommendations for Action (23 June 2021): <https://webarchive.nrsotland.gov.uk/20220321134004/https://www.climateassembly.scot/full-report>

<sup>147</sup> <https://www.gov.scot/publications/scottish-government-response-scotland-climate-assembly-recommendations-action/pages/3/>

<sup>148</sup> Scotland’s Climate Assembly Recommendations for Action (23 June 2021): <https://webarchive.nrsotland.gov.uk/20220321134004/https://www.climateassembly.scot/full-report>

<sup>149</sup> UK airport data, 2023 UK Civil Aviation Authority (accessed 6 September 2024): <https://www.caa.co.uk/data-and-analysis/uk-aviation-market/airports/uk-airport-data/uk-airport-data-2023/> Note: our analysis includes all flights tracked under the “Private Movements” and “Business Aviation Movements” categories. The CAA defines “private movements” as “movements for purely non-commercial purposes by private owners or other private aircraft operators, excluding aero-clubs movements.” It defines “Business aviation movements” as “non-commercial movements operated on aircraft of 2730kgs MTWA or greater (with no upper weight limit) conducting business operations (e.g. aircraft owned and operated by Shell or Ford).”

<sup>150</sup> Ibid

<sup>151</sup> For this calculation, we consider major mainland airports are: Aberdeen, Dundee, Edinburgh, Glasgow, Inverness and Prestwick.



<sup>152</sup> CAA flight data is digitised since 2015 See: UK airport data, UK Civil Aviation Authority (accessed 6 September 2024): <https://www.caa.co.uk/data-and-analysis/uk-aviation-market/airports/uk-airport-data/> Note: we again count all flights tracked under the “Private Movements” and “Business Aviation Movements” categories by the CAA.

<sup>153</sup> Nicola Sturgeon declares ‘climate emergency’ at SNP conference, BBC News (28 April 2019): <https://www.bbc.co.uk/news/uk-scotland-scotland-politics-48077802>

<sup>154</sup> CAA flight data is digitised since 2015 See: UK airport data, UK Civil Aviation Authority (accessed 6 September 2024): <https://www.caa.co.uk/data-and-analysis/uk-aviation-market/airports/uk-airport-data/> Note: we again count all flights tracked under the “Private Movements” and “Business Aviation Movements” categories by the CAA.

<sup>155</sup> UK airport data, 2023 UK Civil Aviation Authority (accessed 6 September 2024): <https://www.caa.co.uk/data-and-analysis/uk-aviation-market/airports/uk-airport-data/uk-airport-data-2023/>

<sup>156</sup> This is calculated by discounting the 6% of flights that were medical and special in nature, as estimated by the EBBA – see EBAA Yearbook 2023. Country Profiles: United Kingdom. Accessed 25 July 2024: [https://yearbook.ebaa.org/country-list?iso\\_code=GB](https://yearbook.ebaa.org/country-list?iso_code=GB) This brings us to 12,136 flights (note: it is not necessary to subtract the 1.6% of this category to account for the exempt Special and Medical category, as these are not counted within the original 12,911 total figure.

Since APD is only levied on departing flights, we divided this number by half to end up with 6,068 taxable flights.

The EBAA also estimates that each business aviation flight has a mean number of passengers of 4.7 – as per Blom, E. & Walsh, L. (2023).

Methodological Note. Payment Overdue. Oxford: Oxfam. Accessed 24 July 2024: <https://policy-practice.oxfam.org/resources/payment-overdue-fair-ways-to-make-polluters-across-the-uk-pay-for-climate-justi-621539/>

Applying EBBA data showing that 41.2% of flights had a destination within the UK, 51.2% had a destination elsewhere in Europe and 7.6% had an extra-European destination, and then increasing the Higher rates from 2023 by 10 times across each band, we calculate this could have raised up to an additional £29,697,265 in revenue in Scotland in 2023. A full breakdown of this calculation is available on request.

<sup>157</sup> ScotRail Peak fare removal pilot report published, Transport Scotland (20 August 2024): <https://www.transport.gov.scot/news/scotrail-peak-fare-removal-pilot-report-published/>

<sup>158</sup> Ibid

<sup>159</sup> ScotRail Peak fare removal pilot report published, Transport Scotland (20 August 2024): <https://www.transport.gov.scot/news/scotrail-peak-fare-removal-pilot-report-published/> The full year cost of the scheme was approximately £40m. The schemes will end on 27 September 2024.

Therefore £21.5m of revenue generated by the Private Jet Tax element of ADT in 2023, if replicated in 2024-25 financial year, would have covered the cost of extending the scheme until at least the end of the 2024-25 financial year.

<sup>160</sup> Scottish Government Fiscal Statement - Letter of 3 September 2024, Finance and Public Administration Committee (3 September 2024): <https://www.parliament.scot/chamber-and-committees/committees/current-and-previous-committees/session-6-finance-and-public-administration-committee/correspondence/2024/scottish-government-fiscal-statement-letter-of-3-september-2024>

<sup>161</sup> 20 per cent reduction in car km by 2030, Transport Scotland (accessed 4 September 2024): <https://www.transport.gov.scot/our-approach/environment/20-reduction-in-car-km-by-2030/>

<sup>162</sup> Scottish Government Fiscal Statement - Letter of 3 September 2024, Finance and Public Administration Committee (3 September 2024): <https://www.parliament.scot/chamber-and-committees/committees/current-and-previous-committees/session-6-finance-and-public-administration-committee/correspondence/2024/scottish-government-fiscal-statement-letter-of-3-september-2024>

<sup>163</sup> The Carbon Footprint of Major Travel Methods, Visual Capitalist (26 April 2024): <https://www.visualcapitalist.com/the-carbon-footprint-of-major-travel-methods/> (for short, medium, long haul). Note: Visual Capitalist say “these figures should be interpreted as approximations, rather than exact numbers. There are many variables at play that determine the actual carbon footprint in any individual case, including vehicle type or model, occupancy, energy mix, and even weather”.

<sup>164</sup> France bans short-haul flights to cut carbon emissions, BBC News (23 May 2023): <https://www.bbc.co.uk/news/world-europe-65687665>

<sup>165</sup> France’s ban on short-haul flights is more symbolic than it is effective, Transport&Energy (29 April, 2021): <https://www.transportenvironment.org/articles/frances-ban-short-haul-flights-more-symbolic-it-effective>

<sup>166</sup> See, for instance, <https://neweconomics.org/2021/07/a-frequent-flyer-levy> or <https://stay-grounded.org/wp-content/uploads/2019/04/progressive-ticket-tax-frequent-flyer-levy.pdf>

<sup>167</sup> Sharing the carbon pie with a frequent flyer levy, New Economics Foundation (18 April 2024): <https://neweconomics.org/2024/04/sharing-the-carbon-pie-with-a-frequent-flyer-levy>

<sup>168</sup> Heathrow lobbied Holyrood 40 times in two years, The Ferret (18 December 2020): <https://theferret.scot/heathrow-lobbied-holyrood-40-times/>

<sup>169</sup> Revealed: how Scottish airports lobbied for £300m tax cut, The Ferret (16 Dec 2018): <https://theferret.scot/scottish-airports-lobbying-tax-cut/>

<sup>170</sup> As per section 2 of the 2017 Act, “If a passenger is carried on two or more connected flights, the passenger is a non-chargeable passenger in relation to the second connected flight and each subsequent connected flight.” (s.5) and the tax applies for carriage “whether the carriage is by a single carrier or successive carriers” (s.12(1)(a)). See: <https://www.legislation.gov.uk/asp/2017/2>. The same rules apply to APD.

<sup>171</sup> AGCC warns Scottish Government against air departure tax, Aberdeen & Grampian Chamber of Commerce (accessed 4 September 2024): <https://www.agcc.co.uk/news-article/agcc-warns-scottish-government-against-air-departure-tax>

<sup>172</sup> Who pays the bills after the Storm Babet flooding?, BBC News (23 October 2023): <https://www.bbc.co.uk/news/uk-scotland-67193047>

<sup>173</sup> Cost of climate-linked disasters like storms and floods ‘could get so high they bankrupt UK economy’, Daily Record (27 Dec 2023): <https://www.dailyrecord.co.uk/news/scottish-news/cost-climate-linked-disasters-like-31752169>

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