



Delivering Scotland's Air Departure Tax: Oxfam Scotland's Response to the Scottish Government consultation

We are pleased to respond to [this consultation](#). This briefing summarises our views and the annex seeks to answer relevant consultation questions. Please consider both as comprising our consultation response. Please also see our 2024 report, [Cleared For Take-Off: A private jet tax for Scotland](#).

Summary

- Oxfam Scotland strongly supports the introduction of Air Departure Tax (ADT) and, in particular, the pledge to introduce a higher rate for those choosing to use high-polluting private jets.
- We welcome the commitment by the Cabinet Secretary for Finance that those who choose to travel by private jets “will pay, and pay a fair share, for that privilege”.
- This measure will send a message that the rich will no longer get a free pass to pollute Scottish skies and help build essential public confidence that climate action will be pursued fairly.
- Aviation is a strong example of carbon inequality and the introduction of ADT will enable the Scottish Government to incentivise emissions reductions by making polluters pay.
- However, to be truly [meaningful](#), the planned tax on private jets – described by the Scottish Government as the ‘private jet supplement’ – must be:
 - **Introduced as soon as ADT is operationalised in April 2027;**
 - **Set at a high rate (a minimum of 10 times the existing Higher Rate);**
 - **Apply to every passenger choosing to travel by private jets using Scottish airports.**
- Polling suggests nearly 9 out of every 10 people in Scotland support a private jet tax.
- Oxfam Scotland’s modelling suggests a private jet tax could raise up to an extra £28 million per year for fair climate action, with other models predicting it could raise substantially more.
- The revenues generated should be invested in fair climate action, such as making green public transport more affordable and accessible, particularly for those with low incomes.
- The Scottish Government should commit that the ‘private jet supplement’ will only ever rise and that future increases will be higher than those for passengers travelling on commercial flights.
- In principle, based on equity considerations, we support an exemption for passengers from the Highlands and Islands. However, this must be robustly designed with rigorous analysis of the impact on emissions resulting from all changes to the existing Air Passenger Duty exemption.
- Post-implementation, ADT should be used to further disincentivise aviation, with near-term consideration given to the introduction of new measures to target frequent flyers.
- Alongside maximising the use of devolved powers to target private jets, the Scottish Government should urge the UK Government to use reserved levers to target luxury travel.
- The Scottish Government should support global momentum by accepting the invitation to join the Coalition for Solidarity Levies for Premium Flyers.

Global Carbon Inequality

We are facing imminent and irreversible climate breakdown: 2024 marked the first year that average global temperatures rose above the Paris Agreement international target of 1.5°C. Current policies across the world could lead to more than 3°C of warming over pre-industrial levels.¹ There is no safe level of climate change, but overshooting the 1.5°C limit by such a huge margin would cause untold damage to people, planet and economies.

To address rising temperatures, we must accelerate the reduction of carbon emissions. Action must fully reflect three critical climate inequalities: inequality in who produces the emissions; inequality in who experiences the impacts; and inequality in who has the resources to respond. Addressing these means ensuring climate justice shapes every policy with a strong focus on the disproportionate emissions produced by the biggest and richest polluters.

Not everyone within a country bears equal responsibility for emissions. The richest people in a society tend to emit vastly more than others; this is known as 'carbon inequality'. Since 2015, the richest 1% have used twice as much of the carbon budget – the total level of carbon that humanity can still emit while keeping within the 1.5°C limit – as the poorest half of the world combined. In fact, since 1990, the emissions share of the richest 0.1% has risen by 32%, while that of the poorest 50% has fallen by 3%. To stay within 1.5° C, the richest 0.1% would need to cut their per capita emissions by 99% by 2030.ⁱⁱ

With people in poverty all around the world struggling to survive the impacts of rising seas, unbearable heatwaves and record-breaking storms, Oxfam is calling for all governments to crack down on the gross and destructive carbon emissions of the super-rich. Alongside action to tackle extreme inequality, this requires targeted measures, like taxes, on high-polluting behaviours. This was starkly demonstrated by Oxfam's Carbon Inequality Killsⁱⁱⁱ report, which explored the extraordinarily excessive emissions of 50 of the world's richest billionaires – including those spewing from their private jets. Flowing from this report, Oxfam Scotland calculated^{iv}:

- In just 31.6 hours, the private jets of 23 billionaires emit, on average, more carbon pollution than the average emissions generated in Scotland by each person over an entire year.
- It would take an average person in Scotland more than 6,360 years to generate the total emissions produced by the private jets of 23 billionaires over just one year.
- The total annual emissions generated by the private jets of 23 billionaires are equivalent to 35 million train journeys between Edinburgh Waverley and Glasgow Queen Street.

Carbon Inequality in Scotland

Policymakers everywhere – including in Scotland – must ensure those who pollute the most pay the most to address the impacts of the climate crisis. We also see the interconnection of wealth inequality and carbon inequality in Scotland. This is driven by richer people's lifestyles and investment choices, including how they travel.^v Research for Future Economy Scotland shows that the richest 5% of households have a carbon footprint more than four times the size of the poorest 5% - with this multiplier rising to nearly 11 times more in relation to aviation and other transport.^{vi}

The people of Scotland support climate action, with most believing the transition to net zero will be good for the country.^{vii} However, to maintain and build this support, climate action must be pursued fairly. This should be reflected in the way decarbonisation is both sequenced and paid for, with the Scottish Government strongly targeting the high-emitting behaviours of the biggest and richest polluters while ensuring – at a time of considerable public finance pressure^{viii} – they pay for their damage. New research for the Wellbeing Economy Alliance Scotland suggests overwhelming support for a private jet tax: based on nationally representative polling, 89% of people in Scotland support a private jet tax – with 71% strongly supporting the measure.^{ix}

While Scotland's emissions are falling,^x Scotland's Just Transition Commission^{xi} has identified an 'investment gap' and the Committee on Climate Change has warned of an over-reliance on negative emissions technologies.^{xii} The Scottish Government must deliver faster, deeper investment in effective measures that we know will quickly reduce emissions at source.^{xiii} Well-designed climate measures will not only reduce emissions but also improve people's lives – from providing future-proofed jobs and warmer homes, to improved transport connectivity and better individual health. Realising these ambitions will require sustained investment. Yet failing to invest adequately now creates more

economic risks, and the price tag of inaction will grow.^{xiv} It is therefore essential that the Scottish Government introduce demonstrably fair measures to raise additional revenue.

Private Jets: Soaring Globally, and in Scotland

Despite repeated warnings from scientists that the world needs to urgently reduce emissions to stay within internationally agreed 'safe' climate limits, ownership and use of private jets has soared. Research for the Institute for Policy Studies and the Patriotic Millionaires^{xv} suggests there were approximately 9,895 in 2000. 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.

Private jets are one of the most egregious emblems of climate excess; a tiny elite racking up massive emissions through choice, not necessity. Private jets are one of the most polluting modes of travel. While estimates vary, the largest private jets are thought to produce as much as 20 or even 30 times more emissions than passengers in economy class on standard commercial flights, which are themselves many times more polluting than train travel.^{xvi}

Worryingly, a large number of private jets use Scotland's skies. Analysis of Civil Aviation Authority data^{xvii} by Oxfam Scotland shows that in 2025 a total of 11,896 private jet flights used Scotland's airports – an average of more than 970 per month. Scotland's busiest airports for private jet use were Edinburgh, followed by the publicly-owned Glasgow Prestwick, and then Inverness. While private jet use fluctuates, in 2024 there were a further 12,143 private jet flights at Scottish airports.^{xviii}

Global Momentum Towards Making Polluters Pay

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 public finance is essential to enable justice. In raising additional finance for climate action, it is important to ensure that any measures target those who are most responsible for emissions and have the greatest capacity to pay. Where possible, options to make polluters pay should also incentivise them to change their behaviour and pollute less.

Encouragingly, there is growing global momentum – including through the Global Solidarity Levies Task Force, led by countries including France, Kenya and Spain.^{xix} It is exploring feasible and scalable options for levies to raise additional resources for climate and development.

Last year, during COP30 in Brazil, the Task Force urged Scottish Ministers to join the expanding Coalition for Solidarity Levies for Premium Flyers. The Coalition is a group of 13 countries committed to introducing levies on private jets, as well as higher rates for first- and business-class flights, to provide new sources of finance for climate action and development.^{xx} It estimates that a conservative levy on premium flyers could raise approximately US\$34bn a year to invest in climate action, if implemented globally. The co-lead of the Secretariat for the Task Force urged the Scottish Government to live up to its support for the polluter pays principle and "turn words into action" by implementing "concrete measures" to make the wealthiest flyers pay for their pollution – such as a tax on those using private jets. Having now committed to introduce a private jet tax in Scotland, the Scottish Government should accept this invitation to join the Coalition and help promote global ambition.

A Private Jet Tax for Scotland

Oxfam Scotland has actively campaigned for a Private Jet Tax in Scotland.^{xxi} While the Scottish Government's draft Climate Change Plan was silent on private jets, we are pleased the Scottish Government has committed to act on our call. We welcomed the Cabinet Secretary for Finance's

Scottish Budget statement that the Scottish Government will introduce a “private jet tax” through Air Departure Tax (ADT). We particularly welcome her commitment that those who choose to travel by private jet in Scotland “will pay, and pay a fair share, for that privilege”.^{xxii} While the final Climate Change Plan^{xxiii} confirms the ‘Private Jet Supplement’ will be introduced it also reiterates the consultation position that this will not be until April 2028 – a full year after ADT is introduced. We believe this timeline must be urgently revisited with the private jet supplement enforced from April 2027.

Notwithstanding the commitments made by the current Scottish Government, ahead of the Scottish election, we are urging every political party to make explicit manifesto commitments to^{xxiv}:

- Tax the use of private jets in Scotland, with a rate at least 10 times above the existing higher rate of Air Passenger Duty.
- Replace the inadequate Aviation Strategy, which overly relies on unproven technological fixes^{xxv}, and include a robust demand management strategy, as recommended by the Climate Change Committee,^{xxvi} including a fair new levy that makes those who fly more pay more, as called for by Scotland’s Climate Assembly.^{xxvii}

In January 2026, we released illustrative modelling showing that if a private jet tax had been in place, set at least ten times the current UK higher Air Passenger Duty rate, it would have raised up to an extra £26,808,522 in just the first ten months of 2025.^{xxviii} Previous modelling estimated it would have raised up to an extra £28,766,431 if it had been applied in 2024.^{xxix} With climate action in Scotland too slow, in large part due to insufficient investment, these additional resources could already be helping to fund green transport, low-carbon infrastructure or other measures to fairly reduce emissions more quickly.

Alternative modelling by Possible^{xxx} suggests a private jet tax in Scotland could raise considerably more. It proposes that private jet passengers pay 30 times more than the existing Higher Rate within APD. Based narrowly on the 9,033 recorded flights in 2025 from Scotland’s six major mainland airports (Aberdeen, Dundee, Edinburgh, Glasgow, Inverness, and Glasgow Prestwick), they calculate this could have raised £60.95 million more. Applied to all airports, it would raise even more. Possible has also analysed that the private jets using Scotland’s six major mainland airports last year generated an estimated 32,200 tonnes of CO₂e – equivalent to driving 18,000 cars for a year, or more than 2.5 million train journeys from Glasgow Central to London. This data reinforces the overwhelming need to act at speed to introduce the private jet tax in Scotland without unnecessary delay.

Oxfam Scotland also endorses Stop Climate Chaos Scotland’s consultation submission^{xxxi} and their blueprint for the next Scottish Parliament, Popular policies for a fairer, healthier, greener Scotland.^{xxxii} We endorse the coalition’s view that “a private jet tax must not simply exist on paper; it must be tough enough and introduced soon enough to be effective – and Ministers must hold their nerve when powerful interests try to water it down”.

Alongside measures to reduce inequality – such as through better wealth taxation – Oxfam is campaigning for UK level action to tackle luxury emissions, including improved taxation of private jets.^{xxxiii} While we believe a ban on private jets would be entirely reasonable, improved taxation is a necessity and we have therefore called for private jet passengers to pay a higher APD rate. While we welcomed changes to APD in the UK Autumn Budget in 2024, with the Higher rate increasing by 50% from 1 April 2025, this falls significantly short of what is required. For those choosing to use to private jets, a modest 50% increase creates little incentive to choose lower-carbon modes of travel nor adequately reflects the polluter pays principle. Oxfam has urged the UK Government to increase the Higher Rate of APD on private jets at least 10-fold as part of efforts to fairly raise new finance to ensure a fast and just transition and to deal with increasing climate impacts at home and abroad. We are also calling for action to address the fact that private aviation enjoys low to no rates of VAT or fuel taxes. Alongside using devolved powers to make polluters pay, we urge the Scottish Government to push for further action by the UK Government to disincentivise private jets and other forms of luxury travel.

Annex

We have answered the questions we have a view on and/or direct evidence. Where relevant, we have grouped our responses.

Part A: Highlands and Islands Exemption

A1 - Do you agree that the carriage of passengers from airports in the Highlands and Islands to airports in Scotland and the rest of the UK should be exempt from ADT?

A2 - Do you agree that the carriage of passengers to airports in the Highlands and Islands from all Scottish airports should be exempt from ADT?

A3 - Do you agree that direct and connecting international flights from airports in the Highlands and Islands should not be exempt from ADT?

Mostly agree

Exemptions from taxation must be carefully considered and clearly justified. As per the consultation, the exemption from paying Air Passenger Duty for those passengers flying from the Highlands and Islands to anywhere in the world, including via connecting flights, was introduced by the UK Government in “recognition of the reliance on air transport by many people in this remote region” and due to the low population density in this region of the UK. The Scottish Government says it continues to “recognise the permanent disadvantage faced by the Highlands and Islands region by virtue of its geographical remoteness and sparse population” and says it wants to encourage “aviation connectivity in the Highlands and Islands region”. It says this is borne from a desire to support “economic activity and social cohesion” and says aviation “plays a major role alongside other modes of transport in connecting Highlands and Islands communities to each other and to the rest of the country”.

We generally agree, based on equity considerations related to the region’s geographic remoteness, that the existing exemption from paying Air Passenger Duty for passengers travelling from airports in the Highlands and Islands is justified and should – in broad terms – be replicated when ADT is operationalised, except for passengers who choose to fly by private jet (see Question A6). However, we believe that the basis upon which this exemption is applied should be clearly and consistently articulated. We also believe the exemption should be applied narrowly to ensure it does not create unintended incentives to fly more or to choose aviation when lower-carbon modes of transport may exist. Equity considerations must be carefully balanced against the principle that polluters should pay for their damage and the glaring wider need to reduce emissions flowing from aviation in Scotland.

The Scottish Government proposes several substantive changes to the existing exemption that applies within APD. We are generally supportive of those changes that disincentivise flying, such as ending the exemption for direct and connecting international flights which begin at airports in the Highlands and Islands. It is hard to justify that a passenger travelling, for example, from Inverness to Heathrow and then on to Dubai should be exempt from paying ADT for the totality of this journey. Under the proposal, passengers travelling direct or via other airports in the UK to international destinations will pay ADT. While we do not take a view on issues related to the UK Subsidy Control requirements, we generally agree with the consultation that carrying over the international element of the existing ADP exemption would go “beyond the stated policy objective of the exemption”. In our view, the equity considerations are outweighed by the imperative to cut emissions and the importance of the polluter pays principle.

However, we believe that proposed changes that risk shifting the incentives towards flying need careful and transparent assessment. Specifically, the Scottish Government plans to “strengthen the exemption’s purpose of promoting and assisting travel in remote and rural regions by extending the exemption to the carriage of passengers on flights to airports in the Highlands and Islands region from

all Scottish airports". In effect, this change means the exemption will now apply to both outward and return legs of the journey. Given the imperative of reducing Scotland's emissions, we are currently unconvinced that this substantive change is justified. While there may be an equity case for exempting incoming and outgoing flights from airports in the Highlands and Islands for the region's residents, we feel the case for this applying to non-residents of the Highlands and Islands is insufficiently explained.

This Scottish Government appears to justify this proposal based on the wider rationale that the exemption will assist "travel and connectivity in remote regions" and says this is "accepted as a legitimate equity rationale for the purpose of Subsidy Control". However, we are concerned that this extended exemption could incentivise non-residents to fly to the islands when lower-carbon alternatives are available. While non-residents are currently exempt from paying APD on flights from an airport in the Highlands and Islands, they currently pay APD on journeys to these airports. While we recognise this change would only apply to passengers travelling to the region from airports in Scotland, extending the exemption in this way could, for example, reduce the relative cost of flying from Glasgow to Inverness and back again when compared to lower carbon forms of public transport. Given APD would continue to be incurred on flights from other UK airports to airports in the Highlands and Islands, we also note this change would add complexity to the overall taxation system.

We recognise that applying the exemption only to passengers who are residents of the Highlands and Islands would create greater complexity and is likely to require a system that ties eligibility to a passenger's region of residency. However, based on the case made in the consultation document, and until a rigorous environmental impact assessment is published, we cannot support the extension of the current exemption to flights to airports in the Highlands and Islands, as this appears inconsistent with the polluter pays principle. If this rigorous assessment cannot be completed prior to the introduction of ADT in April 2027, we suggest the new ADT exemption replicates the existing APD exemption in the first instance, preventing any delay to the operationalisation of ADT – including the private jet supplement.

More widely, the terms of the ADT exemption should be carefully monitored, including the balance between equity, the polluter pays principle and the imperative to reduce emissions at speed. The Scottish Government should publicly state this commitment from the outset, with a review process and timeline specified. Scotland's Just Transition Commission could be asked to play a role in reviewing the proposed terms of the exemption and in recommending any modifications over time, ensuring this aligns with the wider requirement to reduce emissions from aviation and remains consistent with fairness and equity. For example, the Commission could assess, in future, whether there is a case to exempt zero/low carbon flights to stimulate the switch towards these from higher-carbon aviation. It could also assess the interaction of the exemption with any future system that fairly tax frequent flyers.

A6 - Do you agree that the carriage of passengers on private jets should not be included within the scope of the exemption?

Strongly agree

We strongly agree that private jets should not be eligible for any exemption to ADT. Doing so would stand in sharp contrast to Scottish Government commitments to climate justice and the polluter pays principle. The key reasons are the carbon footprint and inequality associated with private aviation.

For example, Transport & Environment (T&E) ^{xxxiv} says that while aviation is "already among the most carbon intensive modes of transport" the "private jet section of this travel is, without peers, the most carbon intensive activity that anyone can engage in". They point to research showing that while the average European produces just over eight tons of carbon annually, private jets emit two tons of carbon every hour. T&E estimates that private jets are 5 to 14 times more polluting per passenger than commercial planes. They say that, on average, private jets, are 10 times more carbon intensive than

commercial flights, with average occupancy of only 4.7 passengers per flight. Even more alarmingly, they report that around 40 per cent of private jet flights fly empty for pick-ups.

A7 - Will air carriers face any operational or administrative challenges in applying the proposed Highlands and Islands exemption?

Air carriers will already be familiar with the existing exemption that operates within the UK-wide APD. As such, a straight replication of the existing exemption is unlikely to create any operational or administrative challenges. If the terms of the exemption are changed, air carriers may need to adjust their processes, but this is unlikely to create substantial challenges.

Part B: Taxation of Private Jets

B1 - Who are the primary users of private jet flights departing from Scottish airports?

To our knowledge, information about who uses private jets from Scottish airports is not publicly available. However, the cost of buying/hiring a private jet strongly suggests users have significant financial resources. One company quoted the price of chartering a private jet as up to \$12,000 (more than £8,850) per flight hour.^{xxxv} Most people do not usually consume luxury goods, so taxing private jets is not going to impact 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^{xxxvi} 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. They find that the “private jet-owning oligarchy is overwhelmingly male, over the age of 50, and concentrated in the industries of banking, finance, and real estate”.

Oxfam’s global report *Carbon Inequality Kills*, released in 2024, focused on the disproportionate emissions of the super-rich, including their use of private jets (sources are embedded within the report)^{xxxvii}. Based upon the findings at the time:

- Oxfam was able to identify the private jets belonging to 23 of 50 of the world's richest billionaires; the others either do not own private jets or have kept them out of the public record.
 - The private jets of these 23 super-rich individuals emitted an average of 2,074 tonnes of carbon a year – equivalent to 2,000 years’ worth emissions for someone in the global poorest 50%.
 - On average, these super-rich individuals took 184 flights in 2023, spending 425 hours in the air. That is equivalent to each of them circumnavigating the globe ten times.
 - On average, the private jets of these 23 super-rich individuals emitted 2,074 tonnes of carbon a year. This is equivalent to 300 years’ worth of emissions for the average person in the world, or over 2,000 years’ worth for someone in the global poorest 50%.
- Billionaires go to great lengths to fly under the radar, concealing their sky-high private jet emissions. For example, when compiling our global research, Oxfam faced several challenges in gathering private jet data, including several aircrafts being blocked from public tracking lists.
- Elon Musk owns (at least) two private jets which together produce 5,497 tonnes of CO₂ per year. This is the equivalent of 834 years’ worth of emissions for the average person in the world, or 5,437 years’ worth for someone in the poorest 50%.
- The two private jets owned by Jeff Bezos, founder and executive chairman of Amazon, collectively spent almost 25 days in the air, emitting 2,908 tonnes of CO₂.
- Millionaire Stephen Price, Vice-Chair of Patriotic Millionaires, who sold his jet after learning about its environmental impact, has described private jets as being as addictive as cocaine.
- Most people contribute very little to emissions from air travel. Only 2–4% of the world’s population

fly internationally and just 1% of people are responsible for half of all plane emissions.

Separate analysis by The Guardian highlighted the private jet use of 200 celebrities, CEOs, oligarchs and billionaires.^{xxxviii} They reported these individuals made 44,739 journeys over a 21-month period.

B2 - What are the primary reasons for using private jets?

We are not aware of specific information on the purpose of private jet use from Scottish airports.

However, an investigation by Oxfam Scotland, published in June 2025, revealed the scale of private jet traffic at Glasgow Prestwick Airport, owned by the Scottish Government. The data showed a 32% increase in private jet flights at the airport from 2023 to 2024.^{xxxix} Our analysis suggests the surge, from 1,845 private flights in 2023 to 2,437 in 2024, was fuelled by nearby golf events. There was a 123% surge in flights in July 2024 when The Open was held at the nearby Royal Troon Golf Club. A total of 453 private jets took off or landed that month, nearly 15 a day, the highest July figure since the tournament was last held at Royal Troon in 2016. This was compared to the 203 average number of flights per month in 2024. Ahead of the 2024 Open Championship, jet companies marketed exclusive flights to the tournament, with one pitching the experience as 'the pinnacle of luxury' and offering 'gourmet catering'.^{xl} Another promised 'a serene environment' and to help fans avoid the 'traditional airport hassles and crowded commercial flights'.^{xli} Depending on the type of private plane, the company quoted the price of chartering a private jet as being up to \$12,000 (more than £8,900) per flight hour.^{xlii}

Oxfam Scotland has previously^{xliii} pointed to data from The European Business Aviation Association (EBAA), which describes itself as "the leading organisation for operators of business aircraft in Europe":

- Each business aviation flight has a mean number of passengers of 4.7.
- On average 41.4% of flights had a destination within the UK, 50.4% had a destination elsewhere in Europe and 8.2% had an extra-European destination.

The European NGO, Transport & Environment (TSE)^{xliv} found that 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, and alternative transport options are highly likely to be available. TSE also report that alternative commercial flights exist for 72 per cent of private jet flight routes. 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. However, it is not clear that business is the primary purpose of private aviation.

Research by Possible in 2023 suggested that destinations for private jet flights from the UK correlate strongly with leisure destinations (the Alps in winter, Mediterranean beaches in summer).^{xlv} This is further suggested by wider research^{xlvi} showing that journeys to destinations such as Ibiza and Nice peak in the summer and are concentrated on weekends. Led by a researcher at Sweden's Linnaeus University, the research also highlights a surge in private jet use linked to events, such as the Fifa World Cup in Qatar in 2022. Researchers tracked more than 25,000 private jets and almost 19m flights between 2019 and 2023 and found many were used "like taxis" for trips of less than 50km.^{xlvii}

B3 - What evidence can you provide about demand, profitability and price sensitivity of the private jet sector in Scotland?

Given the high cost of buying/renting a private jet, it is difficult to believe that the wealthiest people will stop using private jets based solely on economic decisions. Those who can afford to pay thousands of pounds on a private jet flight, are likely to be able to afford that flight even if it costs a bit more. As such, to reduce emissions, limiting or banning private jets would also be entirely reasonable. Absent such measures, a tax is a practical first step towards making the biggest polluters pay a fairer share

while incentivising a reduction in emissions and/or generating significant new revenues to invest in fair climate action, thereby reducing emissions indirectly. Given our assumption that private jet demand is likely to remain reasonably consistent, so too would revenues generated from the private jet tax.

B4 - What role could ADT play in supporting decarbonisation of the private jet sector?

B5 - What additional factors should the Scottish Government consider in setting future ADT rates for private jet flights?

The commitment to introduce a 'private jet supplement' is an important step towards building public trust that climate action in Scotland will be pursued in truly fair ways. However, the real test isn't whether a private jet tax exists on paper. It's how tough it is, how fast it arrives, and whether Ministers hold their nerve when powerful interests try to water it down.^{xlviii}

To be meaningful, the private jet supplement must:

- **Be introduced as soon as ADT is operationalised in April 2027.** Under current plans, the supplement will not be introduced until April 2028. We do not support this delay. While we understand the Scottish Government's stated desire to "provide certainty and stability for taxpayers, passengers and the aviation sector" by matching UK Government APD rates and bands for the first year of ADT's operation (tax year 2027-28), we do not believe this should apply to private jets. We believe the urgent need to demonstrate fairness in climate action and to raise the funds needed to accelerate investment to reduce emissions outweigh the case for an unnecessary 12-month delay. Waiting until 2028 to introduce a private jet tax, risks two things: losing out on extra cash we badly need for fair climate action and giving industry lobbyists time to hollow the policy out. Further, while consultation is important, we note there is a disproportionately large number of aviation stakeholders on the Scottish Government's newly established Air Departure Tax Advisory Group.
- **Be set at a meaningful rate.** We note that the Scottish Government has currently given no indication of the scale of premium which will apply to passengers travelling by private jets. Oxfam has proposed the supplement is set at least 10 times the existing Higher rate within Air Passenger Duty. Given the premium paid by private users to travel in this high-polluting way, the supplement must be high enough to impact their behavioural choices with this fiscal disincentive strengthened over time. We note that Possible suggest a rate set at 30 times the existing Higher Rate. While the supplement, and wider ADT rates, will be set within annual Scottish Budgets, the Scottish Government should commit that the supplement will only ever rise and that future increases will be proportionally higher than for passengers on commercial flights. The Just Transition Commission could be asked to advise on the level of the supplement paid by private jet passengers over time.

Private jets are an egregious form of climate vandalism, and this must be reflected in their taxation. Until and unless the disproportionate emissions created by private jets is resolved, ADT should – alongside consideration of other measures – actively seek to reduce private jet use involving Scottish airports. Taxation (and other fiscal measures) is widely regarded as a legitimate public policy tool to use in support of a range of social and environmental issues. For example, 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.

There is also a glaring need to boost investment in fair climate action and taxing private jets is a patently fair way to help achieve this. In January 2026, Oxfam Scotland released illustrative modelling showing that if a Scottish private jet tax, set at least ten times the current UK higher Air Passenger Duty rate, been in place, it would have raised up to an extra £26,808,522 in the first ten months of 2025.^{xlix}

We note, and welcome, the Scottish Government's stated desire to capture all private jets, and broadly endorse the criteria used to identify whether a flight constitutes a journey by 'private jet'. However, this should be reviewed and tightened where necessary to ensure that, wherever possible, every passenger who makes the choice to travel by private jet from a Scottish airport is made to pay for their damage.

It is important to note that a series of wider measures could also be implemented to simultaneously target private jet use, including at UK level. Green Alliance^l has highlighted three options: taxing private jet fuel, charging Value Added Tax (VAT) on private aviation, and taxing landing and departure slots. Building on the credibility built by introducing a tax on passengers using private jets from Scottish airports, the Scottish Government should champion such measures. It should also accept the invitation from the Global Solidarity Levies Task Force to join the expanding Coalition for Solidarity Levies for Premium Flyers.^{li}

Part C: Operational and Future Policy Considerations

C1 - Do you have any comments or suggestions regarding the legislative and operational framework currently in place for ADT? Do you foresee any potential challenges under the current framework?

We have not explored the legislative and operational framework and do not comment on this.

C2 - What are your views on the future role for ADT policy in Scotland and the associated economic, environmental and social impacts?

The introduction of ADT, with a private jet supplement within it, should be seen as a first climate just step towards a broader demand management strategy in Scotland and across the UK, in line with the Climate Change Committee's call for a demand management strategy within aviation. In 2021, the 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-CO2 effects".^{lii} However, in 2024^{liii}, 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".^{liiv} It urged the implementation of the Air Departure Tax (ADT) "as soon as possible".

Encouragingly, in 2024, the Scottish Government acknowledged that ADT "could and should make a contribution". This is now reflected with the High-Level Principles of Air Departure Tax which commits the Scottish Government to using ADT to "support our net zero ambitions", with a further commitment that it should "Support a reduction in emissions from the aviation sector". Specifically, the Scottish Government has said: "ADT will provide an opportunity to consider how tax policy can support a reduction in emissions from the aviation sector to help to deliver the Scottish Government's priority of tackling the climate emergency". This opportunity must be realised, both from the outset of ADT's introduction and progressively over time with emissions reductions a critical criteria.

For example, ADT could become a vehicle for the frequent flyer levy called for by Scotland's Climate Assembly.^{liv} As noted by the Committee on Climate Change, emissions from aviation were 2.0 MtCO2e in Scotland in 2023, 1.2 MtCO2e (157%) higher than in 2021.^{lvi} Emissions are now 41% higher than 1990 levels. This trajectory for aviation emissions must be addressed. A frequent flyer levy has been widely suggested, including by the New Economics Foundation (NEF) and Stay Grounded^{lvii} and most recently by Future Economy Scotland^{lviii}, who say a person's first flight in a year would be charged low or no departure tax, but every subsequent flight would be charged at an escalating rate. However, to be climate just, this measure could start with those who fly most frequently, with the threshold reducing over time while not increasing tax on those who fly infrequently, such as for annual holidays.

While not explored in detail by Oxfam Scotland, wider measures to manage aviation demand could include a ban or 'excess charge' on short-haul flights where alternative (e.g. rail) options exist, the use of planning policy to limit airport expansion, the use of business rates on airports and airlines, and restrictions on landing/departure 'slots'. Consideration would be needed of any distributional impacts, including to prevent additional costs being passed to those on lower-incomes.

As things stand, beyond the private jet tax, we are concerned that aviation is a substantial blind-spot in the Scottish Government's climate plans. For example, Stop Climate Chaos Scotland's 2024 response to the Scottish Government's Aviation Statement and Key Priorities, finds this is currently "critically lacking in ambition regarding emissions reductions".^{lix} It adds: "In seeking to meet the desired outcomes, 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."

Further, the Scottish Government's Draft Just Transition Plan for Transport^{lx} was alarmingly weak in relation to aviation; it pushes a just transition in aviation to the "long-term", with a reliance in the short- and medium- terms on "Technological development and preparation". Until new technologies are proven to be genuinely sustainable and rolled out at scale, it will be impossible to rely on them to deliver meaningful emission reductions from flying. Yet the Draft Plan places excessive reliance on sustainable aviation fuels (SAF). Aviation workers involved with the organisation Safe Landing warn that technological solutions are "still decades away and have serious supply-side issues". It adds: "Therefore, to stay within our carbon budget and safeguard lives and livelihoods, we need to talk seriously about demand management."^{lxi}

Further, the CCC has warned^{lxii} that the emissions trajectory for aviation set by the Scottish Government is reliant on reserved UK Government policy. While SAF supply is increasing, it says: "If emissions abatement does not increase through SAF uptake and efficiency improvements, Scottish aviation emissions are at risk of exceeding their assumed contribution to the draft CCP pathway". The Committee adds: "Significant policy gaps remain UK-wide to ensure the aviation sector takes responsibility for mitigating its emissions and ultimately achieving Net Zero for the sector by 2050". It says the costs for removing any residual carbon emissions should be born on a polluter pays basis by the industry.

For more information, please contact Jamie Livingstone via jlivingstone@oxfam.org.uk.

Note: Oxfam Scotland gives permission for this response to be published by the Scottish Government and to be contacted in relation to this consultation. We also consent to the privacy policy.

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