



A Fairer Future for Scotland

Oxfam Scotland's priorities for the first year of the new Scottish Parliament

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In the first year of the new Scottish Parliament, the Scottish Government must make fair and fast decisions to help deliver the radical systems change we need. We know that poverty and inequality aren't an inevitability – they're a political choice – and we know that cosmetic fixes won't deliver the change needed to ensure that we can all live full and equal lives. The Scottish Government must use all the powers of the Scottish Parliament to drive change, while using its influence to call on the UK Government and others to do more. Building on our [Vision for a Just Scotland](#), this briefing sets out actions across economic, social, climate and global justice that the Scottish Government should take in its first year in power to deliver a fairer future for all.

Economic and Social Justice

1. Immediately begin a revaluation of all domestic properties and a process to replace Council Tax with a revenue raising Proportional Property Tax by 2031, while reforming Council Tax debt recovery.

Scotland's Council Tax system is '[Broken Beyond Repair](#)'. It is based on property valuations from 1991 – before [more than one third](#) of the population was even born. Within that time, property values have varied significantly across Scotland: values in East Lothian are [estimated](#) to have grown by around 500%, while in Aberdeen City they have risen by 168%, with evidence suggesting that [over half](#) of properties are in the wrong band. Today, people with some of the highest incomes pay the least in Council Tax while many people with the lowest incomes, particularly women, are paying proportionally higher bills. This system perpetuates inequality, benefits the better off, and starves local services of essential resources. Immediate action is needed to address this glaring unfairness and better tax property wealth to help raise more revenue for local services.

There is overwhelming public support for change: [83%](#) of people want a fairer council tax system. While the 'Mansion Tax' to introduce two new 'high value property bands' is welcome and should be introduced within the first year of the Parliament, it is inadequate. A revaluation programme of all domestic properties should be launched immediately alongside a time bound process to replace Council Tax with a revenue raising Proportional Property Tax during this Parliament.

The Scottish Government should also urgently reform [Council Tax debt recovery](#) which can push people deeper into poverty. A [gendered approach](#) is essential. For example, people living in a property are jointly liable for Council Tax. A victim-survivor fleeing abuse may be liable for unpaid bills even if they no longer live there, with a 10% surcharge placed on the debt. Gendered reforms could [include](#) debt write-offs, moratoriums on payments, slowing debt recovery and flexible payment, and reducing the period unpaid Council Tax can be reclaimed from 20 years to 6 years.

2. Make combatting wealth inequality a core national priority and develop a monitoring framework and inequality reduction workplan.

There is a global '[inequality emergency](#)' and a new [International Panel on Inequality](#), inspired by the [Intergovernmental Panel on Climate Change](#), is currently being established to track and help drive progress. The Scottish Government cannot stand on the sidelines when the gap between the richest and the poorest in Scotland is deep.

The [wealthiest 2%](#) of households hold more wealth than the bottom 50% combined. This is morally reprehensible when nearly a quarter of children in Scotland live in [absolute poverty](#). While significant powers to reduce wealth inequality rest with the UK Government, the Scottish Government should ask the Poverty and Inequality Commission to establish a monitoring framework and workplan to combat wealth inequality in Scotland, with the plan encompassing, for example, the role of public services, housing, social security and taxes. The workplan should reflect the government's obligation to use its [maximum available resources](#) to progressively realise human rights, including the right to live free from poverty.

[85% of people](#) support increasing taxes on the wealthy. As [Tax Justice Scotland](#) say, devolved taxes must combat inequality while fairly raising more revenue for stronger public services and a just transition. Progressive use of Income Tax remains vital, as does better taxing wealth. The Scottish Government should act on the Poverty and Inequality Commission's [call](#) to bring wealth into scope for future tax policy, such as by ensuring information on land ownership and value is available to enable effective taxation of land wealth in Scotland.

The Scottish Government should also implement the [Community Wealth Building \(Scotland\) Act](#) by immediately publishing a community wealth building statement which sets out the actions it will take to reduce economic and wealth inequality. It should also support local authorities and relevant public bodies to publish community wealth building action plans detailing how they will facilitate the generation, circulation and retention of wealth in local communities.

3. Introduce the Human Rights Bill to incorporate four UN treaties into Scots law, as well as the rights of LGBTQIA+ and older people, and the right to a clean, safe and healthy environment.

Human rights are not nice, abstract ideals or the prerogative of certain groups which can be removed on a whim. They are the cornerstone of democracy and essential to creating a society where everyone can live with dignity and respect. They are what make us human. Yet, far too many people in Scotland aren't having their basic rights met – from the right to [food, shelter, heating, clothing and health](#) – with some of the most marginalised communities, such as racialised groups, LGBTQIA+, and disabled people most at risk.

Human rights must be mainstreamed throughout policy, programmes, legislation and budgeting to effectively create the systems change needed to address the root causes of poverty and inequality and ensure everyone can live full and equal lives. There must also be accountability mechanisms – including for private actors delivering public functions – and access to justice for those whose rights are not being realised. The long-awaited Human Rights Bill must be introduced in the first year of the Scottish Parliament to incorporate economic, social and cultural rights, the rights of women and LGBTQIA+ people, disabled people, racialised communities, and older people, and the right to a clean, safe and healthy environment into Scots Law.

4. Break the link between looking after someone, whether paid or unpaid, and poverty by significantly increasing investment in all forms of care.

No-one should live in poverty because they care for someone, whether they are paid to do so or not. The first ever [Care Policy Scorecard for Scotland](#) provides a sobering cross-cutting assessment and shows that despite strong policy intentions in some areas, progress is patchy, with under-funded services, and far too many carers and families at breaking point.

Those providing care – predominantly women – are invaluable to society. But too often they are made invisible due to harmful public and institutional [narratives](#). These include the patriarchal belief that care is 'women's work' and therefore of less value, and the belief that only activities that produce immediate monetary value matter for economic progress. This plays out in policy and spending decisions which don't prioritise care as essential for society or the economy.

Many social care and childcare workers are [underpaid](#), endure job insecurity and face poor working conditions. The cost and accessibility of childcare remain a major barrier to increasing income through paid work for parents, particularly for women and low-income households, with an estimated [75% of children](#) in poverty living in a working household. Society and the economy could not function without unpaid carers, yet they often face [financial hardship](#). This is particularly acute among some groups, such as Black and Minority Ethnic unpaid carers, with [67%](#) experiencing financial difficulties due to caring.

The systemic undervaluation of care must end. This requires immediate cross-cutting action, including: significant new investment in the social care and childcare sectors, including increasing pay above the real Living Wage and promoting collective bargaining; [abolishing](#) all non-residential social care charges; increasing the value of the Carer Support Payment while expanding eligibility and introducing a tapering system; and guaranteeing all unpaid carers their [right to a break](#). The entitlement to 1,140 hours of funded childcare should also be expanded to younger children targeting it at [low-income families](#) on a pathway to a [universal childcare provision](#) of 50 hours per week for all children aged 6 months plus. An income-based system to [cap costs](#) should also be considered. Expanded childcare should be coupled with more investment in scaled-up [person-centred](#) employability programmes.

5. Combat poverty and advance gender, disability and racial equality by increasing investment in social security and boosting eligibility and uptake.

Social security is an investment in our collective future and is the quickest and most impactful lever to boost incomes and reduce poverty. This is particularly vital for marginalised groups such as women, disabled people and racialised communities who are often more reliant on social security due to structural inequalities. We must see increased and sustained investment to boost the real-terms value of devolved entitlements and eligibility thresholds must be tapered to avoid 'cliff-edges'.

The Scottish Welfare Fund should be increased and better publicised and the 'Fund to Leave' abusive partners should be immediately extended beyond the current 30th June closure date and the [pledge](#) to make the fund permanent and universal acted upon. While relative [child poverty](#) has fallen in Scotland, nearly a quarter of children still live in absolute poverty. Transformative action is needed to meet the 2030 child poverty targets, including immediately increasing the Scottish Child Payment to £40 a week for all eligible children, not just for babies under one, and rising to at least £55 by the end of this Parliament.

Climate Justice

6. Expedite the shift to clean energy through a just transition, ensuring communities share in the benefits, and affected workers and communities are fully supported as part of a rapid, managed wind-down of fossil fuels.

Scaling up oil and gas exploration and extraction in the declining North Sea basin is presented by some as the solution to the ongoing global energy crisis. This is a fallacy - we cannot drill our way to lower energy bills, long-term job security, or out of the climate crisis. There is [no room for new fossil fuel projects](#) if we are to stay within the 1.5°C limit of the Paris Agreement.

The best way to increase energy security, reduce emissions, and tackle poverty is to accelerate the managed wind-down of fossil fuel production and the rapid scaling up of clean, renewable energy. The Scottish Government should immediately increase investment in onshore and offshore wind, solar and tidal and establish the ScotWind Wealth Fund, as [promised](#), to ensure future generations also benefit. It should also set out plans to increase community ownership and share the benefits of Scotland's renewable resources with the people of Scotland. Workers and communities must be at the forefront of the just transition. As called for by [Stop Climate Chaos Scotland](#), there should be guaranteed annual budget allocations to fulfil the promised £500 million investment in the Just Transition Fund. This should fund and support worker transition plans, the creation of green energy jobs, and skills development and passporting.

At the same time, companies should not pocket gross profits at the expense of consumers. New Oxfam [analysis](#) shows that six of the world's biggest fossil fuel companies are projected to earn almost \$3,000 a second in profits in 2026, while 27 UK energy companies have made approximately [£40 billion](#) in profits over the last two years alone. That's nearly 60% of the Scottish Government's total annual budget for day-to-day spending. The Scottish Government

should call for a permanent Excess Profits Tax to replace the UK Government's existing Energy Profits Levy, and for it to be set high, to raise the revenue needed to invest in a just transition at home and abroad. Scottish Ministers should oppose existing projects, such as Rosebank, Cambo and Jackdaw, as well as any new UK Government-issued licences for North Sea oil and gas exploration and development.

7. Reduce the reliance on technological fixes to cut Scotland's emissions and substantially increase the focus on fairly cutting emissions at source.

Technology can help achieve Net Zero by 2045, but the "[heavy reliance](#)" on carbon capture and other negative emissions technologies noted by the Committee on Climate Change is [concerning](#). While the Scottish Government's "route-map to deployment" must be published as promised in 2026, the [focus](#) should be on cutting emissions in Scotland's [highest emitting sectors](#), such as transport and heat systems used in buildings, in ways that are both fair and unlock substantial community benefits.

Within [transport](#), Scotland's highest emitting sector, we must incentivise and enable a shift away from cars by boosting investment in electrified public transport, alongside walking, cycling and wheeling. Doing so will reduce emissions, combat poverty, and improve health. The [promised](#) £2 bus fare cap should be introduced within the first 100 days across all of Scotland with credible plans put in place to increase accessibility of routes, particularly in rural areas, and safety for all passengers. Concessionary bus travel should also be extended to under-25s, people on low-incomes and unpaid carers, on a pathway to universal free bus travel.

[Nearly 29%](#) of all households in Scotland live in fuel poverty, nearly double the legal [2030 fuel poverty target](#) of 15%. We remain very far from meeting this target, particularly during the ongoing global energy crisis which has seen the price of wholesale gas soared and annual energy bills expected to increase by [£209](#). Reducing household bills is vital, but so is reducing energy demand and shifting to clean heating. The Scottish Government should quickly re-introduce a strengthened Heat in Buildings (Scotland) Bill, as the current plans to move to low carbon heating in homes "[are too slow and rely on a risky late 2030s catch-up](#)". The Bill should include measures to accelerate the installation of clean heating systems and increase the energy efficiency of homes. A [comprehensive system](#) of upfront public grants should be introduced to support high quality retrofitting, with full grant support for low-income households.

8. Increase investment in a just transition and incentivise emissions reduction by making the biggest and wealthiest polluters pay for their climate damage, starting by implementing a strong private jet tax in April 2027.

In Scotland, estimates suggest that the [richest 5%](#) of households have a carbon footprint more than four times the size of the poorest 5%. This rises to nearly 11 times more in relation to aviation and other transport. Globally, and in Scotland, those who pollute the most should pay the most to address the impacts of the climate crisis that they are disproportionately causing. The Scottish Government should explore all available options to help achieve this.

Private jets are one of the most egregious emblems of climate excess and are one of the most [polluting modes of travel](#), producing approximately 20-30 times more emissions than a passenger on a commercial flight. Nearly [9 out of 10](#) people in Scotland support a Private Jet Tax. The Scottish Government's promised [Private Jet Tax](#) should be introduced in April 2027, a year earlier than currently planned, when the wider Air Departure Tax takes effect. The tax should be set at a minimum of 10 times the existing Higher Rate within Air Passenger Duty and should apply to every passenger travelling by private jet from Scottish airports. As [promised](#), the Scottish Government should also quickly assess the potential to tax 'ghost flights' of private jets – those travelling without passengers – and publish the findings.

Given their climate damage, banning commercial private jets would be entirely reasonable and [calls to do so at publicly owned airports](#), such as Glasgow Prestwick Airport which [recorded](#) the

second highest number of flights in Scotland last year, should be explored. The Scottish Government should also launch a consultation on a new frequent flyers levy for travellers taking regular short distance domestic flights, to encourage behavioural change and a shift to train and bus travel, alongside funding emissions reduction. Scotland should contribute to global momentum by accepting the [invitation](#) to join the Coalition for Solidarity Levies for Premium Flyers, building upon its previous global leadership in funding locally-led action to address climate-induced [losses and damages](#).

9. Strengthen climate governance, accountability, participation and justice.

After missing a series of annual climate targets in the last Scottish Parliament and, as a result, weakening the 2030 target, there is a clear need for strong accountability mechanisms. The new indicators in the Climate Change Plan to provide “early warning on progress” are welcome, if acted upon. The inclusion of “just transition indicators” is positive, but so far they fail to capture the fairness of how climate action is paid for, including the Scottish Government’s stated commitment to the [polluter pays principle](#). The development of sectoral Just Transition Plans must be accelerated and, to achieve the action required, should take the form of implementation plans, not high-level strategies. As part of the process to refresh the remit and support delivery, the Just Transition Commission should become a statutory body.

Scotland should join more than [110 countries](#) and recognise the right to a clean, safe and healthy environment in domestic law by immediately introducing the Human Rights Bill. The preparatory work has been undertaken and there is no rationale for further delay. The Bill should include substantive rights, such as the right to clean air and non-toxic environments in which we live, work and play, and procedural rights, such as public participation in environmental decision-making and access to justice. The [Ecocide \(Scotland\) Bill](#) should be reintroduced to criminalise severe long-term damage to the environment by an individual, employee or organisation. The Scottish Government is currently in [breach of the Aarhus Convention](#), an international treaty on the right to justice in environmental matters. It must take immediate action to remedy this violation and ensure fair, equitable, timely and financially appropriate access to justice.

Global Justice

10. Publish a cross-cutting, intersectional and fully resourced International Development Strategy, which embeds safe, feminist, antiracist, decolonial and locally-led principles.

The world has changed greatly in the decade since the last International Development Strategy was published in 2016. As called for by [Scotland’s International Development Alliance](#), the Scottish Government should consult on and publish a new Strategy. This should explicitly commit to implementing an intersectional feminist development policy which responds to the interconnected challenges of inequality, conflict, climate and gender justice. It should embed a locally led, feminist and decolonial approach that rebalances power by changing how we see and act in the world, by moving more money, decision-making, and influence to communities and organisations in the Global South.

Meaningful consultation on the development of the Strategy with women’s rights and women-led organisations is essential, recognising their central role in contributing to peace, security, and transformative development. Young people should also be included in consultation and decision making processes, reflecting their role in driving systems change globally, and ensuring that those who experience the longest-term impacts of decisions are actively involved in how they are made.

The Strategy should be coherent across the Scottish Government’s three existing funding streams: international development, climate justice and humanitarian response. It should also support growing global calls to reframe aid as a part of a broader reparatory justice framework for the damages inflicted by conflicts and the ensuing impunity, climate impacts, and the enduring legacies of slavery and colonialism.

11. Publish a fully resourced and timebound Feminist Approach to International Relations Action Plan and use the Scottish Government's devolved powers to challenge the erosion in respect for international systems, laws and norms.

Globally, strongman politics is rising, diplomacy is weakening, and international red lines are not merely being crossed, but decimated. These masculinised behaviours do not make the world safer. Scotland must take a different, feminist approach and publish a Feminist Approach to International Relations (FAIR) Action Plan which implements the Scottish Government's [FAIR 2023 position paper](#) across all portfolios. This should transparently set out specific, time-bound actions to help address the rootdrivers of crisis, including wealth inequality, the climate crisis, food and water insecurity, natural resource exploitation and extraction, corruption, and more. Our actions at home have a direct impact globally and the Action Plan must set out the domestic policies to, for example, reduce climate emissions and defund arms companies. It should also outline how the Scottish Government intends to champion both debt cancellation and a strong [UN Convention on Tax](#) that curbs international tax abuse and strengthens accountability.

Scotland must act in solidarity with those facing oppression. It must use its voice – without fear or favour – to speak out and challenge oppressive systems and actors. And it must always respect and uphold international laws and norms. The Scottish Government has [halted](#) new public funding for arms companies in Scotland linked to Israel in response to grave concerns about international law violations and the death and destruction in Gaza. This must continue. It must also do more to prevent all forms of support that aid or assist Israel's [unlawful presence](#) in the Occupied Palestinian Territory and its occupation of [Lebanon](#). Scotland must also give voice to 'neglected crises' which are systematically under-reported, and therefore receive less funding support, such as those occurring in [Sudan, East Africa, Southern Africa, Yemen and the DRC](#).

12. Fast-track the 25% increase in Scotland's International Development Fund, substantially increase the Humanitarian Emergency Fund, and grow the Climate Justice Fund.

In 2025, funding for humanitarian crises fell to the [lowest level in a decade](#) and aid reached 25 million fewer people than in 2024. This funding crisis is getting worse. At present, the UN has only raised [23%](#) of the \$33 billion needed in 2026 to assist 135 million people experiencing crisis caused by conflict, climate disasters, epidemics and crop failures. This woeful situation is the inevitable consequence of cuts by multiple Global North countries, including the UK Government which has made the [steepest aid cuts of any G7 country](#). Funding pressures have left countries like the DRC exposed to public health crises, such as [Ebola](#), by weakening surveillance systems.

Against this backdrop, the Scottish Government should deliver its welcome [commitment](#) to increase the International Development Fund by 25% within the first year rather than over the lifetime of the Parliament. It should also establish the promised aid match scheme, ensuring this is open to a broad range of partners. Given an estimated [0.1%](#) of global overseas development aid directly reaches women's rights and women-led organisations, the Scottish Government should target a percentage of its funds to supporting these organisations, as well as other marginalised groups, including indigenous, disabled, LGBTQIA+ and refugee and displaced people.

The Humanitarian Emergency Fund should be substantially increased. While additional funding allocations in recent years have been welcome, the baseline commitment of £1 million per year has remained stagnant for nearly a decade, representing a cumulative real terms cut of more than 36%. The commitment to grow the Climate Justice Fund should also be acted upon in response to the increasing severity and frequency of climate disasters.

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