

TEN BOLD AND DELIVERABLE ACTIONS FOR A FAIRER, GREENER AND MORE CARING SCOTLAND



OXFAM SCOTLAND'S PRIORITIES FOR THE SCOTTISH GOVERNMENT'S 2025-26 PROGRAMME FOR GOVERNMENT – APRIL 2025

In this final year of the 6th Session of Scottish Parliament, Ministers must not allow the upcoming election, nor the increasing volatility of the world around us, to dampen ambition for what can be delivered.

This Programme for Government must offer everyone in Scotland, and particularly those on low incomes, tangible, progressive change in the year ahead. Crucially, at a time of global volatility and division, it must also help to inspire all of us that a fairer and greener Scotland is possible. That's why this briefing sets out 10 actions – in relation to care, climate, poverty, tax and governance – that are deliverable before the 2026 election. Bold leadership from the Scottish Government, alongside a willingness for collaboration from all parties at Holyrood, has never been more necessary.

TO BETTER VALUE AND INVEST IN CARE, THE SCOTTISH GOVERNMENT SHOULD:

1. **Immediately publish the revised set of National Outcomes that were [presented in draft form to Parliament in May 2024](#), which included a new National Outcome on Care.**

This should be done now, before the conclusion of the broader review of the National Performance Framework (NPF) announced in January 2025. While we support this review, it does not justify delaying the introduction of the Government's proposed improvements to Scotland's existing National Outcomes. As argued by the A Scotland that Cares campaign, [shelving](#) the proposed dedicated National Outcome on Care extends the invisibility of care and carers in the NPF, despite the Government saying it represents "a vision for collective wellbeing". This sends a damaging message to those who look after someone. Carers must not be asked to wait any longer to see themselves at the very heart of this Framework.

2. **Reduce financial hardship for unpaid carers by further widening eligibility for the Carer Support Payment, while tying the earnings cap to the National Living Wage and introducing a taper system to prevent a 'cliff edge', and by increasing the value of the Carer's Allowance Supplement.**

More than a [quarter](#) of unpaid carers in Scotland, the majority of whom are women, are estimated to live in poverty. Current levels of support for those in receipt of the Carer Support Payment (which replaces Carer's Allowance in Scotland and is only available to those who provide 35 or more hours of care a week to someone who is disabled, has an illness or long-term condition) and the Carer's Allowance Supplement are not sufficient to keep unpaid carers financially secure and resilient. In the absence of action by the UK Government to increase the value of the Carer Element within Universal Credit, as well as the Carer Premium and Carer Addition, further boosting entitlements and eligibility to social security in Scotland is vital to better support unpaid carers to secure a decent and adequate level of income.

3. **Increase minimum pay for all workers across the social care and childcare sectors in Scotland significantly above the real Living Wage.**

Increasing pay in these crucial sectors would send a clear message about the sort of economy we want to create, while recognising that increased pay is an investment that will reap societal and economic benefits. The minimum wage for social care and childcare staff in Scotland is just £12.60 per hour – undervaluing these critical workers, predominately women. In 2023, analysis by the [Scottish Women's Budget Group](#) demonstrated that a transformative model of investment in social care, with pay set at £15.21 per hour and widening access to care, could create 75,000 new jobs whilst raising £1.5bn in additional revenue, equating to almost half of the cost of the investment. As well as better [valuing](#) paid care workers and those who experience care, increased investment would help to reduce unmet care need and resultant pressure on unpaid carers. It would also be an important step in combating gender inequality.

TO END CLIMATE ACTION DELAY AND DILUTION, AND ENSURE FAIRNESS, THE SCOTTISH GOVERNMENT SHOULD:

- 4. Reintroduce ambitious targets to the Heat in Buildings Bill and commit to the provision of grants for retrofit that ensure upfront costs aren't a barrier to cleaner heating systems for any household.**

To effectively and rapidly decarbonise Scotland's buildings, while delivering warmer homes, this Bill needs to set clear targets for transitioning to zero-emission heating systems, including phased timelines for eliminating fossil fuel heating and establishing minimum energy efficiency standards. Crucially, alongside addressing the specific needs of different building types, the Scottish Government must ensure [financial support](#) for homeowners to comply, with full grant funding for low-income households, funded through progressive taxation. The Scottish Government must also publish a detailed plan to support the development of the diverse workforce needed to install and maintain clean heat systems, ensuring opportunities for those under-represented in the energy sector.

- 5. Make rich polluters pay for their damage and incentivise emissions cuts in aviation by operationalising Air Departure Tax with a new higher rate for those choosing to travel by high-polluting private jets, as a fair step towards a new levy that makes those who fly more, pay more.**

The power to charge tax on air passengers leaving Scottish airports was devolved in 2017. However, the replacement Air Departure Tax (ADT) is yet to be implemented. There is no obstacle to the Scottish Government proposing a fair exemption for passengers from the Highlands and Islands (other than by private jet). This should be done now, enabling the ADT to be operationalised – with an increased rate for those travelling by [private jets](#) set at least 10-times the existing Higher rate within Air Passenger Duty – within the first year of the next Parliament. The First Minister [says](#) he's "very supportive" of this patently fair policy; he must now back this up by delivering meaningful progress in the next 12 months.

TO ACCELERATE PROGRESS ON TACKLING POVERTY, THE SCOTTISH GOVERNMENT SHOULD:

- 6. Increase social security by boosting the Scottish Child Payment to at least £40 per child per week, support households facing unaffordable housing through continued Discretionary Housing Payments, and – in the absence of action at UK level – do all they can to mitigate the punitive two-child limit, young parent penalty and cuts to support payments for disabled people.**

While wider [action](#) to reduce living costs and to make work an accessible and reliable route out of poverty is essential, social security is the quickest and most impactful lever at the Scottish Government's disposal to accelerate progress towards the 2030 child poverty target. This should include increasing the Scottish Child Payment while delivering upon the welcome commitment to mitigate the two-child limit. However, the social security system is also vital to ensure housing costs don't push people into poverty. The Scottish Government should also consider whether and how it can mitigate or reduce the impact of damaging UK-wide cuts to social security entitlements for disabled people.

- 7. Expand concessionary travel to under 25s, people in receipt of low-income social security payments and unpaid carers to simultaneously reduce living costs and carbon emissions.**

Improving the affordability, accessibility and reliability of public transport is vital for promoting sustainable travel, reducing carbon emissions, and improving overall quality of life for everyone in Scotland. As a step towards [free bus travel for all](#), as called for by Stop Climate Chaos Scotland, expanding entitlement to concessionary travel will have immediate positive impacts on those living in or at risk of poverty by reducing social isolation, and increasing opportunities for education, employment, and leisure. Such steps, which should be reinforced in a specific and measurable Climate Change Plan, will boost public confidence that the transition to net zero will be pursued fairly while unlocking multiple benefits, including combating poverty. This Plan should, of course, reflect a final Energy Strategy and Just Transition Plan that firmly opposes the granting of any new oil and gas licences in the North Sea.

TO STRENGTHEN THE FOUNDATIONS OF GOOD GOVERNANCE, THE SCOTTISH GOVERNMENT SHOULD:

- 8. Deliver a robust, transparent and independent review of the human rights due diligence checks conducted on arms companies by Scottish Enterprise and a wider assessment to ensure the Scottish Government's activities – direct or indirect – do not provide aid or assistance to the government of Israel's unlawful occupation of Palestinian territory, publishing the findings.**

Oxfam, the UN, the [International Criminal Court](#), and many others say Israel's military actions in Gaza constitute war crimes and crimes against humanity. The International Court of Justice has also issued [provisional measures](#) in South Africa's genocide case against Israel. Scotland must in no way enable atrocity crimes. The review of Scottish Enterprise's human rights checks on companies receiving public funding is welcome but must provide strong and credible assurance before any further funds are issued. The International Court of Justice has also ruled that Israel's occupation of Palestinian territory is [unlawful](#) and must end "as rapidly as possible". The Scottish Government should review its activities to ensure they "[do not render aid or assistance](#)" in maintaining the occupation and publish the findings.

- 9. Support, and seek to strengthen, the Wellbeing and Sustainable Development (Scotland) Bill introduced to Parliament as a vehicle for improving the delivery of Scotland's National Outcomes.**

While a highly positive initiative, this [Members' Bill](#) currently omits any mention of Scotland's National Outcomes, and the National Performance Framework (NPF) in which they sit. This is a missed opportunity to ensure the National Outcomes really do become the 'north star' of policy and spending decision-making in Scotland. It is vital that this Bill explicitly includes references to the NPF, and that the success of this Bill is measured against the level of progress achieved in delivering the statutory National Outcomes. The Scottish Government must therefore seek to amend and [strengthen this bill in a number of ways](#), not least so that it imposes stronger duties on public bodies to contribute towards delivering the National Outcomes.

TO BUILD A FAIRER TAX SYSTEM AND RAISE ADDITIONAL REVENUE, THE SCOTTISH GOVERNMENT SHOULD:

- 10. Maximise the use of existing tax powers and publish time-bound proposals for new or reformed local taxes, including a full revaluation of all domestic properties and a system for ongoing valuations, the replacement of the Council Tax with a property wealth tax, and proposals to make Non-Domestic Rates a lever to drive a fairer and greener Scotland.**

In the short-term, further progressive changes to Income Tax must be considered to enable increased spending to deliver a fairer, greener and more caring Scotland. But meaningful tax reforms – including to shift the focus to better taxing wealth – are long overdue. The Scottish Government's planned programme of engagement on reforming the Council Tax must be fast-tracked and conclude with a set of concrete proposals for improving local taxation. This must include a clearly articulated proposal for the replacement of the Council Tax, setting out what this would be and a clear roadmap for getting there. The full revaluation of properties in Scotland called for by [Tax Justice Scotland](#) is a vital first step to delivering any improvements to the Council Tax, but this must be accompanied by the development of a new modern system for on-going valuations that maintains fairness, over time, in how property is taxed.

Broader proposals on local taxation must also set out options to help raise more revenue locally, tackle yawning wealth inequality and incentivise businesses towards pro-social and environmental behaviour change – including through reforms to Non-Domestic Rates.

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