



SCOTTISH LAND COMMISSION
COIMISEAN FEARAINN NA H-ALBA

Minute of the meeting of the Scottish Land Commissioners held on Thursday 5th June 2025 online.

Commissioners Present: Michael Russell (Chair), Craig Mackenzie, Calum MacLeod, Lucy Beattie (Land Commissioners)

In Attendance: Hamish Trench, Emma Cooper, Kathie Pollard, James MacKessack-Leitch (Scottish Land Commission); Luke Driscoll, Orsolya Keri (Observers, Scottish Government)

Apologies: Deb Roberts (Land Commissioner), Rob Black (Tenant Farming Commissioner)

Declarations of interest: None

Minutes of previous meeting

The minutes from the meeting held on 5 May 2025 were agreed as a true and accurate record with no matters arising.

1. Commissioners Updates

Commissioners provided updates on their key activities and events since the last meeting.

The Chair noted a recent estate visit, meeting with NFUS, the Scottish Land and Estates Conference and the Reference Group for Review of Community Right to Buy. Other updates included participation in the Community Land Scotland Conference, future events and engagement.

2. Land Reform Bill

Hamish and James provided an update on the progress of the Bill at Stage 2. Commissioners noted the range of amendments the Committee will be considering and the expected timetable.

3. Tax workstream – phase 1 update

(Lucy Beattie joined the meeting during this item)

Kathie introduced the paper, giving an update on our work with Scottish Government to begin reviewing options for the role of tax in relation to land reform and net zero ambitions.

The board welcomed progress and the engagement undertaken during phase 1. Commissioners sought more information on the consideration to date of the potential role for

a carbon land tax and the range of issues involved, as well as the links to the Commission's previous recommendations made in 2022.

Key points raised in discussion were:

- That the Commission should be direct in its advice to Government on the potential role of tax;
- That in relation to carbon land emissions, large estates are key to delivery and the potential of tax as an effective lever should be considered, noting this needs to be developed in context of other possible levers as well;
- The balance of motivation between behaviour change and revenue raising is a key question to be considered by government;
- That it would be helpful to review the learning and outcomes from the reintroduction of shooting rates in relation to both behaviour change and revenue raising;
- If a carbon land tax has a role to play then the timescale and sequencing of tax reforms in relation to other mechanisms to support delivery is important – eg signalling the future introduction at a predictable point.
- The recommendations of 2022 in relation to the data and information systems needed to underpin better taxation of land remain very relevant and should inform phase 2.

The board agreed the proposed focus for phase 2 of the work, noting the importance of ensuring the output focuses on the wider potential role of tax in delivering land reform and climate outcomes. Government has asked the Commission to explore the carbon land tax proposal specifically, but our advice should set this in a wider context of the range of possible reforms, building on the Commission's previous advice.

4. Landowner Voluntary Commitment to Land Rights and Responsibilities

Emma introduced the paper which proposes a development phase to explore the potential operation of a voluntary public commitment that land owners could make to deliver on the LRRS.

The board focused on the opportunity and the key risks involved. Commissioners welcomed the principle of the approach, noting the value in being able to publicly recognise good practice, alongside having more statutory means to address poor practice.

In particular, Commissioners discussed the balance between an accreditation approach and a lighter-touch means of providing recognition. It was agreed the Commission should not seek to develop an accreditation approach given the operating and resource implications, but should develop a form of recognition. Commissioners sought more information about how the potential reputational risks to the Commission could be mitigated, and the scope of what might be included in providing recognition.

The breadth of scope of the LRRS principles was raised as a challenge, particularly in being able to have sufficient quality assurance.

The board supported the approach proposed and agreed to progress a development phase in this financial year, which should include specific consideration of:

- Sufficiently clear and focused requirements for recognition that address the risks of a potentially wide scope;

- Careful consideration of the way recognition is articulated so it is not conveyed as an overall accreditation;
- The connections to the proposed Land Management Plans;
- The wider context of ScotLand Futures and the potential future directions that emerge
- Retaining flexibility in the approach to respond to feedback and experience.

AOB

No other business was raised.

Date of next meeting: 3rd July, Inverness