



Air Departure Tax,
Directorate for Tax,
Area 3D North,
Victoria Quay,
Edinburgh,
EH6 6QQ.

(Sent by email to AirDepartureTax@gov.scot)

25/03/2026

Dear Air Departure Tax team,

Delivering Scotland's Air Departure Tax: Response to Scottish Government consultation from Quakers in Scotland

Quakers are a faith community with its roots in Christianity. We are guided by the values of peace, equality, truth, and simplicity and sustainability. These values inform our commitment to climate and economic justice, both in Scotland and globally. We want to see climate policies that are fair, effective, and grounded in justice.

We therefore welcome the opportunity to respond to the Scottish Government's consultation on the implementation of Air Departure Tax (ADT). This letter sets out our views particularly regarding our strong support for the introduction of a private jet tax, which aligns closely with our priorities for climate justice.

Support for polluter pays taxation and a private jet tax

In our [recent response](#) to the Scottish Government's draft Climate Change Plan (CCP) consultation, we emphasised that those who contribute most to environmental harm, particularly the wealthiest individuals with the highest carbon footprints, should bear a proportionately greater responsibility for addressing it.

One mechanism to do this is through 'polluter pays taxation' and a private jet tax is a clear example of such a measure. Private jets are among the most carbon-intensive forms of transport, used by individuals with extremely high levels of wealth and disproportionately low exposure to the impacts of climate breakdown. Introducing a robust tax on private jet flights would therefore advance both fairness and meaningful climate action.

Building public trust for climate action

The transition to a low carbon economy is already seen as a process of privilege by many in Scotland. Therefore, we welcome the commitment in the Scottish budget to introduce the private jet tax. An equitable, redistributive, polluter-pays approach is essential to building public trust and demonstrating that the shift to a low carbon economy can be delivered fairly.

Support for the Stop Climate Chaos Scotland Submission

Quakers in Scotland are long-standing members of Scotland's climate coalition, and we fully support the [detailed submission](#) by Stop Climate Chaos Scotland (SCCS) to this consultation. We are also fully supportive of the work that [Oxfam in Scotland](#), a fellow member of SCCS, has done to

advocate for a private jet tax in Scotland. We share the view of both SCCS and Oxfam that a strong and ambitious private jet tax is urgently needed as a matter of climate justice and fairness in climate policy.

We endorse the following points made in the SCCS submission:

- **ADT and the private jet rate should be introduced, as proposed, but at the same time;** there is no justification for delaying the latter (but there is lost revenue or reduced impact).
- **The private jet rate should be significantly (10x?) greater than the highest rate for commercial flights.**
- **As with any tax policy, ADT, the private jet rate and the Highlands and Islands exemption should all be subject to regular review** and, if appropriate, adjustment. In this case, the review considerations must include emissions reductions impact, demand management effects, etc as well as fairness and equity.
- **As a result of these ongoing reviews, ADT should probably evolve (over time) into a Frequent Flyer Levy.** Such an approach would target the regular/wealthier fliers while not penalising those who take limited flights for annual holidays etc.
- **ADT must be considered only a small part of wider aviation policy** and this must also be adjusted to focus more on demand management, including resisting capacity expansions, and emissions reduction (see the [SCCS 2024 response to the Scottish Government's Aviation Statement and policy](#)).

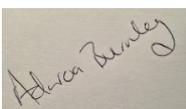
Conclusion

Quakers in Scotland urge the Scottish Government to ensure that the polluter pays principle is firmly reflected in the Air Departure Tax, and especially in the design of the private jet tax. Scotland needs a taxation system that is fair and proportionate, reflecting the level of emissions produced by individuals and businesses.

A private jet tax is a crucial step forward, and we strongly encourage the Scottish Government to implement all of the measures outlined by Stop Climate Chaos Scotland.

We would welcome further engagement as this policy develops.

Yours sincerely,



Adwoa Burnley

Quakers in Scotland Clerk