

# SCOTLAND ... FUTURES

## NEXT STEPS FOR LAND REFORM



February 2026

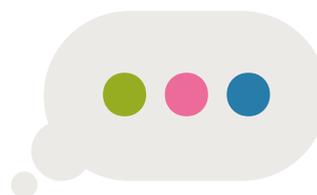


Scottish Land Commission  
Coimisean Fearainn na h-Alba

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...**FUTURES**





## Foreword

**Last year the Scottish Land Commission set out to engage widely on the question of what it would look like to complete Scotland’s land reform journey. We did so in light of both the recent land reform act passed by the parliament and our statutory obligation to gather evidence, carry out research, prepare reports and to provide information and guidance on land matters.**



We have heard much as a result of our public survey, invited contributions, public meetings, alongside our normal extensive interaction with landowners, tenants, communities and individuals. Two strong themes have emerged.

One is a continuing and widely held appetite for further change to the ways land is owned and used, in short most people do not feel that the journey is yet complete.

The other is a desire for more clarity about the outcomes and timescale of land reform as envisaged by Government and society. There is a desire for more certainty about both the purpose of any further reforms and the process by which they could be secured. It is important that land reform is not simply about a new piece of legislation every ten years. This view is held not just by landowners, but also by many communities and individuals.

This document sets out the Scottish Land Commission's thinking on the focus for land reform after the 2025 Act. It is not a blueprint, rather it offers a basis on which to build the clarity of direction and co-ordinated programme of reforms that many people seek.

Of course, it draws on the strong insights we gained from the ScotLand Futures public survey and public meetings. 1200 people responded to an open question telling us what changes they would like to see and why this matters to them. Whilst the strength of feeling and common themes are striking, this report also draws on other inputs including the extensive body of research and analysis published by the Scottish Land Commission over eight years, research which also considers international experience.

We will use this publication directly to inform the development of our next three-year strategic plan. A major part of that work will of course be to help implement the 2025 Act, but we will also use the plan to guide where the focus of the Commission over the coming three years will be most effective to build on, challenge and develop the ideas set out here. We invite others to use it in this spirit too.

**We want Scotland's land reform programme to move forward with confidence, providing clarity to all stakeholders and delivering tangible changes so that the benefits of land accrue to all the people of Scotland.**



**Michael W. Russell**  
Chair



## A land system working in the public interest

### 2.1 Why land matters

We all need and use land. It is a common resource, central to our sense of place and identity, our economy and to people's everyday needs and opportunities. Ownership and use of land shapes everything from housing and infrastructure to natural resource use, food, nature and climate action. The ways it is owned and used, land tenure, rights and responsibilities, shape who can influence and who can benefit from land.

Reforms can open opportunities for more people and can ensure our land system keeps pace with changing public needs and expectations.

### 2.2 What changes do people want to see?

In our ScotLand Futures engagement we asked two simple, open questions:

What changes would you like to see in how land is owned and used in Scotland and what difference would that make to you, your community or your work?



When you think about land in your area, what's most important to you?



**We heard from over 1200 people across Scotland and analysis shows the consistency in emerging themes is striking.<sup>1</sup>**

- **A strong appetite for action** – more than nine in ten respondents (96%) said there needs to further changes in how land is owned and used.
- **Concern about concentration of power** – around a quarter of respondents highlighted that too much land, and too much influence, sits in too few hands.
- **A lack of transparency** – one in twenty people flagged difficulties knowing who owns land and see this as undermining trust and accountability.
- **Connection to place matters** – one in five people said landowners should be meaningfully connected to the places their decisions affect.
- **Too little local influence** – more than one in ten respondents said they feel unable to influence land use decisions in their area, particularly where change is significant and long-term.
- **Frustration with wasted potential** – derelict and underused land, and the limited use of tax to encourage productive use, were seen as signs that existing tools are not being used to their full effect.

The ScotLand Futures public engagement provides strong qualitative insight into changes people would like to see. The Commission is using this in combination with the body of research and evidence we have published over the last eight years to distil a direction of travel for the next phase of reforms.

## **2.3 Our wider evidence and experience**

Since establishment in 2017, the Scottish Land Commission has led fresh thinking and research to shape reforms in law and policy as well as changes in practice. Acknowledging that issues of land ownership and use are not unique to Scotland, our research has frequently looked internationally to learn from what others around the world do, as well as looking at previous experience in Scotland and the UK.

Our research and recommendations cover issues relevant to both urban and rural Scotland that include land ownership, land markets, tax and fiscal policy, natural capital, vacant and derelict land and housing land supply.<sup>2</sup>

But we don't just rely on our own work, there are leading researchers and academics examining these issues, as well as a range of think tanks, consultants, communities, businesses, organisations and interest groups all addressing similar questions. Our work draws on the best information available, wherever it comes from.

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<sup>1</sup> Scottish Land Commission (2025) ScotLand Futures: What We Heard

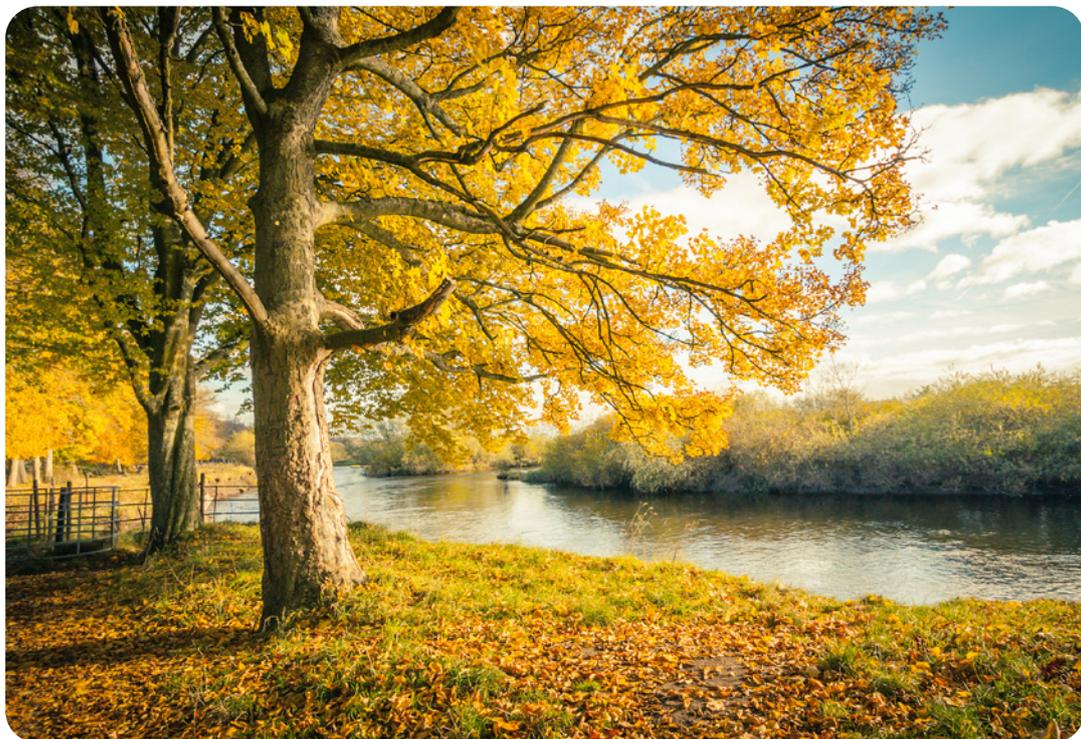
<sup>2</sup> Scottish Land Commission (2024) Summary of Research and Recommendations.

## 2.4 Meeting Scotland's ambitions – what could success look like?

A reformed land system would open opportunities and carry public confidence.

- People would be confident that our land system is fair, fit for our time and works in the public interest;
- Individuals looking to own or use land would be confident there are viable opportunities to own, lease or use land through a range of tenure options;
- Communities would be confident that where they want to own land, it is a realistic option; and that they have a meaningful way to shape and benefit from significant land decisions affecting their place;
- People who own land would be confident in investing, making decisions and in making opportunities available through letting, joint ventures and other routes.
- People would be confident that information about land ownership, use and value is readily available and that where the power of land ownership is misused, it can be held to account effectively.

We heard through ScotLand Futures many voices across sectors, interests and geography that want reforms to create this kind of confidence in our land system.



Land reform involves changes in rights, responsibilities, and the balance of power so will always involve debate and challenge. Whatever your perspective, there is benefit in clarity of direction that provides greater certainty. But certainty cannot be reached without resolving some of the longstanding underlying issues in our land system.

Core to this is the power associated with land ownership and the concentration of this power in relatively few hands. A land reform programme should address this from both ends. It should create many more opportunities for people to own and use land. That is why we propose a focus on creating new land opportunities for individuals as well as communities. But that power will remain present and influential, which is why we also propose safeguards against the misuse of power, particularly where there is risk of localised monopoly.

**We see the following as being key conditions for success in a land reform programme:**



**Use existing powers to the full** – Use the full range of existing powers, conditionality and fiscal levers in a co-ordinated programme of reform



**Resource and invest** – Resource and invest in key interventions and the underpinning capacity that enables people to take up opportunities



**Devolve decisions** – Strengthen the powers and resource for regional and local decision making that empowers local democracy



**Public sector leadership** – Use the role of public landowners and public bodies to lead, facilitate and deliver change



**Targeted law reforms** – Introduce targeted law reforms where new powers or regulatory functions are needed

## 2.5 The public interest – a golden thread

The ‘public interest’ is the thread that should connect a range of reform measures. The phrase encompasses the ambitions that an elected government seeks to achieve on behalf of citizens.

**‘Behind the concept is the idea that the elected government should serve the people and that in a modern society there exists a general interest in the fair and efficient use of resources, and in such values as transparency, fairness and accountability.’<sup>3</sup>**

The public interest evolves over time and is not defined in primary legislation. This approach allows flexibility and ensures considerations are kept up to date. For land reform, this helps avoid one-size-fits-all answers and respects the individual circumstances of landholdings or communities.

However, sometimes parliament sets some clear public interest expectations. In the recent Land Reform Act<sup>4</sup> for example, parliament has agreed that guidance on the ‘public interest’ to inform Lotting Decisions must take account of the desirability of:

- achieving a more diverse ownership of land, including more community ownership of land.
- furthering sustainable development.
- securing a greater proportion of community owned energy.
- advancing community wealth building.
- ensuring an adequate supply of affordable housing and of workspace for employment.

These factors give an insight into the outcomes parliament is seeking to deliver through one specific land reform mechanism. More widely the public interest should be the connecting thread between a range of different policy interventions used.

The public interest is also important in being the only legal justification for Government to override private property rights. Property rights are protected through the European Convention on Human Rights (ECHR), enshrined in Scots law. Broader economic, social and cultural rights don’t currently have that same legal standing but are expected to be incorporated into Scots law through the government’s stated intention for a Human Rights Act. This new Act would strengthen the status of the International Covenant on Economic, Social and Cultural Rights (ICESCR) with associated duties for public bodies.

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<sup>3</sup> Mure, J. (2022) Balancing rights and interests in Scottish land reform, Scottish Land Commission

<sup>4</sup> Land Reform (Scotland) Act 2025

The ICESCR already underpins Scotland's Land Rights and Responsibilities Statement, the first principle of which states:

**'The overall framework of land rights, responsibilities and public policies should promote, fulfil and respect relevant human rights in relation to land, contribute to public interest and wellbeing, and balance public and private interests. The framework should support sustainable economic development, protect and enhance the environment, support a just transition to net zero, help achieve social justice and build a fairer society for the common good'.**

There will always rightly be a high bar for a government to override property rights. While a new Act will help clarify how and when government can meet that test in the public interest, existing legislation shows how action can be taken legitimately and effectively already.

Beyond new legislation, there are of course public policy levers which do not directly affect property rights that can be effective and practical means to deliver reforms, for example using the power of public land ownership or reforming tax and fiscal policy.

## 2.6 International context

There is much international interest in Scotland's modern land reform journey, which arises from Scotland's unusual position compared to many other countries. Land ownership in Scotland is abnormally concentrated by international standards, a product of our history and legal framework. Significant areas of land are owned by relatively few people and organisations, and land reform takes place in a modern developed democracy with strong institutions and property rights.

Historically, Scotland is unusual in that the periods of reform and revolution seen across many countries in previous centuries, which led to a much wider basis of land ownership with greater individual access to land, did not occur in the same way in Scotland, if at all.

Enlightenment and Napoleonic era land reforms in other European countries, as well as 20th century redistributive reforms following two World Wars and decolonisation, created waves of land reform activity globally.<sup>5</sup> While every nation took its own approach, government action on the redistribution of land is particularly notable in India, Japan, South Korea, Nepal, Mexico, and Ireland.

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<sup>5</sup> Sugden, F. (2025) Scottish land reform in international Context, Presentation to the International Symposium on Land Reform, James Hutton Institute



However, recent international evidence shows that land inequality is worsening in most countries, often as a result of the financialisation of land investments and agriculture, alongside weak regulation.<sup>6</sup> The modern trend of increasing concentration in ownership may not be unique to Scotland, but we start from an already highly concentrated pattern of ownership.

The Scottish Land Commission has regularly published research on international experience to inform Scotland's land reform programme.<sup>7</sup> This examines topics including natural resource governance; municipal, communal and community ownership; land value taxation; interventions in land markets; governance and ownership structures; and housing land development.

One of the clearest differences with many other European countries is that the issues Scotland now seeks to address nationally through land reform are often matters that are dealt with as a matter of course by municipal government, a highly empowered level of local government that Scotland had until its abolition 50 years ago.

There is no blueprint that can simply be lifted from elsewhere, but we can learn a lot from international experience. Not least that this experience shows successful land reform requires bold leadership, effective intervention, and adequate resource from a state which is not afraid of challenging the status quo where necessary.

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<sup>6</sup> MacInnes, M. (2025) Scotland in global land reform context: An overview of key themes, Presentation to the International Symposium on Land Reform, James Hutton Institute

<sup>7</sup> See for examples: Scottish Land Commission (2026) International Experience

## A programme of reform

25 years on from the start of Scotland's current land reform journey with devolution, it is timely to refresh our focus on the next big steps for land reform.

Drawing on our ScotLand Futures engagement, backed by the Commission's wider research, evidence, and experience, we see three key pillars to take forward reforms in a joined-up way:



Opening up  
new land  
opportunities



Rebalancing  
the power of  
land ownership



Shaping land  
use change  
locally

Delivery of reforms is not about a single piece of legislation but should be a co-ordinated programme making full use of existing policy, tax and fiscal levers, with targeted new legislation where needed. Underpinning the ability to deliver a programme of reforms is the need to transform Scotland's land data system.



# A co-ordinated programme for the next steps in land reform





### 3.1. Opening up new land opportunities

Much land reform to date has focused on either the transfer or regulation of large land holdings, but there has been limited progress in opening up viable opportunities for many more people to own or use land.

The desirable outcome is to enable many more individuals, businesses and communities to own or use land for a wide range of purposes including housing, food production, woodland management, nature conservation, business development and amenity.

#### Through ScotLand Futures we heard:

- There is significant appetite for people to be able to own, lease or use small-scale land holdings for a wide range of purposes.
- There is interest in new routes to access land through different governance models, allowing greater sharing of opportunities, risks, and benefits.
- There is wide support for community land ownership, but it feels unrealistic for many given the high land prices and complexity of legislative routes.
- Community ownership is as relevant to urban as rural Scotland, creating opportunities in both for regeneration and community wealth building.



### Wider evidence and experience shows:



- The Scottish Land Matching Service demonstrates a demand for land, including crofts, that significantly outstrips the supply of land available.<sup>8</sup>
- Land values are high, disconnected from economic use value and are a barrier to many people seeking land opportunities.
- Scotland has a proven model of small-scale regulated land tenure in crofting and small landholdings which offer new opportunities and valuable experience.
- International evidence points to strong benefits for ownership and governance structures that embrace diverse participation, improving business resilience, longevity, and performance.<sup>9</sup>
- European experience shows the significant role that municipal government plays in land ownership and use.<sup>10</sup> We cannot replicate that without significant local government reform, but we can learn from this experience.
- Asset ownership is fundamental to community wealth and capacity, and to determining the flow of financial and other benefits from natural resource use.

### Ways to achieve the ambition:

- ✓ **A programme to create new opportunities for small-scale land ownership.**

A century ago, the Land Settlement (Scotland) Act 1919 was a bold intervention that changed the pattern of land ownership in a way fit for its time.<sup>11</sup> The challenges of today call for a similarly ambitious programme to create widely available opportunities, particularly for small-scale land holdings.

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<sup>8</sup> Scottish Land Matching Service (2025) Annual Review 2024/25

<sup>9</sup> Alma Economics (2021) Understanding the Benefits of Diversification in Ownership, Tenure and Control, Scottish Land Commission

<sup>10</sup> McMorran R., Glass, J., McKee, A., Atterton, J., Combe, M., Xu, T., Jones, S. and Perez Certucha, E. (2019) Review of International Experience of Community, Communal and Municipal Ownership of Land, Scottish Land Commission

<sup>11</sup> Hunter, J., (2019), Repeopling Emptied Places: Centenary reflections on the significance and the enduring legacy of the Land Settlement (Scotland) Act 1919, Scottish Land Commission

### Key steps to develop:



- Leadership through public landowners with an ambitious programme creating new land opportunities with a range of tenure options on existing and newly acquired public land.
- Using existing and reformed legislation to the full to create new crofts and small landholdings across Scotland.
- Reforms to tax and fiscal policy that would incentivise and/or remove disincentives for landowners to lease or sell land.

### ✓ Fresh momentum for community and co-operative land ownership

Scotland has a well-established modern model of community land ownership that is distinct in international terms and rooted in local democratic accountability. Expanding this ownership model beyond its current 3% of Scotland is constrained by high land prices, limited financial support and complexity in using rights to buy.

While successful in establishing a new community ownership model, Scotland remains unusual in a European context in the lack of co-operative land ownership and shared governance that blend the strengths of community, local government, private and third sectors. There is an opportunity to inject fresh momentum by better supporting routes into community ownership and by supporting development of wider co-operative and shared-governance models.

### Key steps to develop:



- Strengthening and streamlining Community Right to Buy legislation following the current review and accompanying this with a well-resourced and flexible Scottish Land Fund.
- Using public land ownership proactively to support transition into community, co-operative, and shared ownership with interim arrangements where needed.
- Providing European-style institutional, policy, and legislative support to encourage more co-operative and mixed governance models.

### ✓ **Creating a public land bank and public land agency function**

Delivering change needs an active state role to acquire, restructure and sell land to support public interest outcomes including creation of small-scale land holdings, community and co-operative land ownership, and creation of a housing land supply in rural communities. The proposed new More Homes Scotland agency provides the opportunity to deliver this role specifically in relation to housing land.

More widely, a public land agency function would provide a proactive means to make available opportunities for small landholdings, crofts, tenancies or transfer to communities and cooperatives. Drawing on European experience this function could also support negotiated transfers or restructuring in partnership with other landowners. It would be able to make the most of the opportunities arising from the new Land Reform Act's lotting provisions, by providing an active vehicle to acquire land for a specific public interest purpose.

#### **Key step to develop:**

- Consider how existing public body powers or a new agency can most effectively create a rolling public land bank to deliver public interest outcomes.



## **3.2. Rebalancing the power of land ownership**

An ambitious programme to create new land opportunities will help diversify land ownership, but the concentration of power associated with the current pattern of ownership remains present and significant. Large-scale land holdings, in public, private, community or NGO ownership, will likely continue to be a part of Scotland's land ownership in places. We also know that the power associated with land ownership can be felt at relatively small-scale, where there is essentially a localised monopoly, for example in an island or village situation.<sup>12</sup>

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<sup>12</sup> Glenn, S., MacKessack-Leitch, J., Pollard, K., Glass, J., and McMorran, R., (2019), Investigation into the Issues Associated with Large scale and Concentrated Landownership in Scotland, Scottish Land Commission.

Targeted regulation should address the impacts of concentrated power in land where it currently exists, as well as safeguard against a trend of increasing concentration.

The desirable outcome is to create a settled system of regulation which addresses the risks of concentrated power while creating confidence for innovation, investment and delivery. Regulatory measures to achieve this may need to be significant interventions but should be designed to reset the system in a way that provides as much confidence as possible.

#### Through ScotLand Futures we heard:



- People feel that current land ownership concentrates too much power and control in the hands of too few people and organisations and they are seeking a more diverse pattern of ownership.
- Being part of the place is important – that those who own land should in some meaningful way be resident or connected to that place.

#### Wider evidence and experience shows:



- The concentration of land ownership in Scotland is increasing. This trend is not unique internationally, but Scotland starts from an already highly concentrated pattern that is unusual in international terms.
- Without interventions, the pattern of land ownership remains remarkably consistent, and the land market remains increasingly inaccessible to most people, communities and local businesses.
- Scotland and the UK are unusual in having few constraints on who can buy land and the extent of land anyone can buy.<sup>13</sup>
- Legal duties of residency and purposeful use are well established in Scots law and have applied to crofters, as tenants and owner-occupiers, for 140 years.

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<sup>13</sup> Glass et al (2019) Research on intervention to manage land markets and limit the concentration of ownership elsewhere in the world, Scottish Land Commission

## Ways to achieve the ambition:

### ✓ Public interest assessment on land acquisition

International experience shows that a common form of land ownership regulation is to have some form of approval process on acquisitions, to safeguard the public interest and in many cases to require residency, often in an agricultural context.<sup>14</sup> While these cannot be lifted directly to Scotland, careful consideration should be given to how and when significant acquisitions of land could be subject to conditionality that considers key public interest outcomes, including the risks of monopoly power, local presence, local economic outcomes.

Over 20% of people responding to the ScotLand Futures survey identified concerns about absentee land ownership, including corporate ownership, and a desire that landowners should normally be present in a meaningful way in the local place and community. The question of residency, where relevant, can most practically be addressed through an approval mechanism or obligation applied at the point of acquisition. Where ownership is a corporate entity, it could be expected to have a registered office on or near the landholding, and an accessible local contact or presence, with decision making power, in the community.

Local presence, or residency, helps build and support good community relationships and improve local economic outcomes. It is striking that for Scotland's regulated system of small-scale land holdings – crofting – there is a long-established requirement to be resident on, or close to, the landholding, which helps explain why many remote and island communities are as vibrant as they are.

#### Key step to develop:

- Options for an approval mechanism on significant land acquisition that is able to review key public interest considerations and place obligations on acquiring parties where necessary.



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<sup>14</sup> Glass et al (2019) Research on intervention to manage land markets and limit the concentration of ownership elsewhere in the world, Scottish Land Commission

### ✔ Safeguards against the misuse of power

While there is an opportunity when land is acquired to ensure that risks of concentrated ownership can be addressed, there is also a need for the ability to address cases where the power of existing land ownership is being misused.

While good practice, codes and responsible land ownership can provide an effective framework for most, there are cases where the misuse of power has a significant impact on individuals and communities, impacting social, economic and environmental outcomes. In these cases, there should be a means to bring matters to a head and take action that addresses the issue, without creating overly complex or burdensome regulation.

When triggered, such a mechanism should be able to scrutinise the risks to the public interest and take proportionate action. Remedies could, for example, include binding commitments to land use, governance or management practices, obligations to ensure there is an identifiable and accessible local decision maker for the landholding, or mandatory partial sales.

#### Key step to develop:

- Developing an effective means to address misuse of power within land ownership, for example through a statutory review process.



### 3.3. Shaping land use change locally

Scotland is pursuing significant change in land use to deliver on climate, nature and economic ambitions. It is striking in our engagement that people feel uneasy with the pace and scale of change, and in many cases, disconnected from decisions about their local places. For some, this reflects concern about the impacts of change. For others, it questions whether our current system is able to make the most of the opportunity of change. For example, in ensuring that communities or local businesses can take a stake in delivering that change, or whether the financial benefits flowing from land and natural resource use are felt in local economies.

To carry public support through significant land use change, a stronger sense of local involvement and benefit is needed. Strengthening local involvement in decisions about a place is an opportunity to strengthen local democracy and improve outcomes. In a European context, our local government system has been disempowered and spans large areas with widely varying populations. In contrast, the more usual European model of municipal governance holds significant power at local level, where decisions about land ownership and use are normally taken.

Significant local government reform could address many of the issues people seek to deal with through land reform. In the meantime, the opportunity is to have a more joined-up land use planning system, empowered at regional and local levels, backed by clear mechanisms to ensure a fair distribution of risk and reward. A national land use strategy which sets out clear direction should be backed by the powers, resource and flexibility to deliver at a regional and local scale.



### Through ScotLand Futures we heard:



- People feel disconnected from decisions that are having a major impact on their local place.
- People see major land use change taking place without certainty that the economic benefits will be felt locally.
- Landowners seek joined-up land use policy with recognition of the long-term implications.
- People feel stronger local authority powers are needed to ensure that buildings and land are used productively.

### Wider evidence and experience shows:



- Carrying public support for land use change is key to meeting the Scottish Government's climate, nature, and just transition commitments.
- There are many benefits for landowners, project developers and communities associated with early engagement when making land use decisions.<sup>15</sup>
- International experience shows that direct community and resident involvement in ownership and governance is an important factor in building support for change as well as directing where financial value from natural resources flows.<sup>16</sup>
- Scottish examples of community owned energy are not uncommon, with direct ownership stakes providing annual returns up to 60 times greater than industry standard community benefit schemes.<sup>17</sup>

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<sup>15</sup> Wright, N., and Tolson, S., (2020) The Value of Early Engagement in Planning, Scottish Land Commission

<sup>16</sup> Mason, N., Radcliffe, E., Benstead, S., Murphy, C. and Tupling, J. (2024). Analysis of mechanisms and governance approaches to securing public value from natural resources. Scottish Land Commission

<sup>17</sup> Aquatera Ltd (2021) A comparison of the financial benefits arising from private and community owned wind farms, Point and Sandwick Development Trust



## Ways to achieve the ambition:

### ✔ Strengthen regional land use planning and local place planning

It is not practical to reconcile all of Scotland's competing demands on land at a national scale, nor can individual landowners be expected to do this at a holding scale. There is instead a compelling case to strengthen land use planning at regional and local levels, something that has wide and deep support across the land sectors. These are scales at which people can relate to and respond to the choices and prioritisation needed and at which involvement and accountability can be meaningful. The Land Management Plans required by the new Land Reform Act are a useful step at a land holding level and will be most impactful where there is clarity on local and regional land use planning that they can connect into.

#### Key steps to develop:

- Delivering regional land use frameworks across Scotland, backed by devolving decision-making and resource flexibility to deliver against these frameworks.
- Strengthening the resourcing and role of Local Place Plans so that many more communities can use them as a focal point for articulating local priorities and for collaboration with land managers, project developers and public bodies.



### ✓ **Local stakes in ownership, delivery and benefit**

The opportunities of investment in renewable energy, nature and climate action are significant for rural Scotland. There is a particular need for regional collaboration in associated housing, skills, jobs, and investment. There is also significant potential for future revenue that can underpin services and infrastructure for local communities. But at present, it is far from certain that the financial and other benefits of land use change and natural resource use will flow into local economies. Governance models including ownership and benefit agreements need to develop an appropriate balance of risks and rewards to local communities.

#### **Key steps to develop:**

- Making it a standard option for communities, residents, and local businesses to be able to take an ownership stake in renewable energy and natural resource projects through community, co-operative or shared governance models.
- Establishing a meaningful framework for community benefits arising from land and natural resource use that ensures value is reinvested in local economies.



### ✓ **Improved powers for local government to support productive land use**

Local government is in a key role to enable change of use and ownership to support active and productive use of land and buildings. To do this, it can use planning and land assembly tools such as compulsory purchase or masterplan consent areas to prioritise strategic sites. Local authorities also have local tax powers at their disposal which can be used as an incentive to encourage specific outcomes and raise revenue in the longer term.

#### **Key steps to develop:**

- Adding Compulsory Sale Orders to local authorities' regeneration powers to bring about a change in ownership where land or buildings have been abandoned or are neglected, blighting the local community.
- Giving local authorities greater autonomy and further tax powers to encourage productive use of land and property. For example, through use of exemptions, reliefs or new local taxes.
- Using the public land agency functions proposed above in collaboration with local government to be active in acquiring and disposing of land to create public value.



## Delivery – co-ordinated use of policy, tax and fiscal levers

While some measures will need legislation, a land reform programme can and should be delivered through a wide range of policy, tax, fiscal and legislative levers. Land reform need not wait for one big land reform bill every decade, it can be progressed by a range of co-ordinated measures. Alongside the active use of public land ownership, tax and fiscal policy has a particular role to play.

### Tax and fiscal policy

Almost two-thirds of UK wealth is held in land and property assets. The opportunity is to tax land better and in more consistent ways, providing greater predictability and certainty for taxpayers and government, and more effective options to achieve the behavioural changes tax can influence.

Scotland can use its tax and fiscal powers in new and improved ways to create new land opportunities, support economic productivity and deliver on land policies. Investing in a modern system to underpin land and property taxation would be a major opportunity for national and local government.



### Through ScotLand Futures we heard:



- People recognise the current tax system is limited in its ability to support productive land use.
- There is strong appetite for improving how we use tax to help ensure the benefits of land ownership and natural resource value are shared fairly and productively.
- There is interest in new ways of taxing land, including land value taxation.

### Wider evidence and experience shows:



- There is not currently sufficient data on land use, value and ownership for Scotland to make full use of existing or new powers in a potentially transformative way.
- The relationship between tax and other Scottish Government funds, grants and fiscal mechanisms needs to be better aligned.
- Scotland falls behind other countries in the way we gather land data to inform tax and fiscal decisions.<sup>18</sup>

### Key steps to develop:



- A phased delivery plan for the taxation of land that builds tax and data infrastructure fit for the future.
- Establishing a practical way to bring all land onto the valuation roll or equivalent database, opening up future options to reform annual taxation of land.
- Reforming conditionality, public grants and spend to ensure that these are more effectively aligned and more consistent in the signals they give to landowners and managers.

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<sup>18</sup> Beebee, M., Chitrao, A., Gregory, R., and McPherson, E. (2025) Approaches to land valuation in the tax system. Scottish Land Commission



## Transforming the use of land data

A key barrier to delivering reforms and to effective decision-making in the land sector is the lack of joined-up information on land use, value and ownership. Not only is better access to information seen as a basic matter of transparency, it is also needed to deliver government's policy ambitions for land and public service reform.

The desirable outcome is a joined-up and accessible land data system that empowers citizens, provides sound evidence to inform public policy and land use, and realises the public value of land data for a wide range of uses.

### Through ScotLand Futures we heard:

- The lack of a complete Land Register continues to hamper individuals, businesses and communities at a local level from maximising land opportunities.
- There is support across all sectors and interests in land for improvements to the collation, analysis, and availability of land data to support well informed policy, effective land management decisions and transparency in ownership.



### Wider evidence and experience shows:



- Scotland and the UK are unusual in the lack of joined-up land data. While plenty of land data exists, it is held across government, public bodies, agencies, and local authorities, all with different approaches to collection, collation, maintenance, and formatting.
- International experience shows in comparable countries it is common to have modern digital cadastral systems that combine full land ownership data with planning records and tax valuations, in a single accessible place.
- While the Land Register is ‘functionally complete’ this accounts for properties that transfer regularly, which only covers around 60% of Scotland’s landmass.<sup>19</sup> This means that details on land that hasn’t changed hands for decades or longer, such as large estates or derelict industrial sites, can be hard to find.
- Monitoring and reporting on land transactions using existing data is a time consuming and resource intensive process that comes with extensive caveats.<sup>20</sup>

### Key steps to develop:



- Improving access to land ownership information and landowner contact details, building on work to complete the Land Register and making Sasines data as accessible as possible.
- A programme to develop an integrated cadastral data system, working across public bodies that would provide full ownership information and use existing data sets to join up information about land.
- Establishing a national land data research and analytical service for land information that monitors ongoing land market activity for wider public and policy purposes.

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<sup>19</sup> Registers of Scotland (2026) Functional Completion

<sup>20</sup> Rostan, J., Gibson-Poole, S., and MacKessack-Leitch, J. (2025) Rural Land Market Data Report, Scottish Land Commission

## Conclusion

Through ScotLand Futures we have heard a strong public appetite for further changes in the way land is owned and used and for a clear pathway of reform ahead. 25 years on from the start of Scotland's modern land reform journey, it is the Commission's view that there remain major steps to be taken, and that doing so in a co-ordinated programme of reforms would build public confidence in our land system and unlock significant opportunities.



Opening up  
new land  
opportunities



Rebalancing  
the power of  
land ownership



Shaping land  
use change  
locally

Delivering a programme of reform should make full use of the wide range of levers available to government, particularly an active role for public land ownership as well as tax and fiscal policy. We also emphasise the importance of acting to transform Scotland's land data system. This is a foundation step underpinning reforms.

We recognise the steps identified here require much work to develop practical and effective law and policy changes and that they will be stronger if shaped by a wide range of experience. The Commission's body of research and analysis, including international experience, shows there are practical ways to act on these issues. Many other countries have done so.

Leadership in taking forward a co-ordinated programme of reforms could, over the coming decade, help Scotland reach a point where people feel confident that our land system is fair, fit for our time and works in the public interest.

Ma tha sibh ag iarraidh lethbhreac den sgrìobhainn seo sa Ghàidhlig, cuiribh post-d gu [commsteam@landcommission.gov.scot](mailto:commsteam@landcommission.gov.scot) no cuiribh fòn gu **01463 423 300**.

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