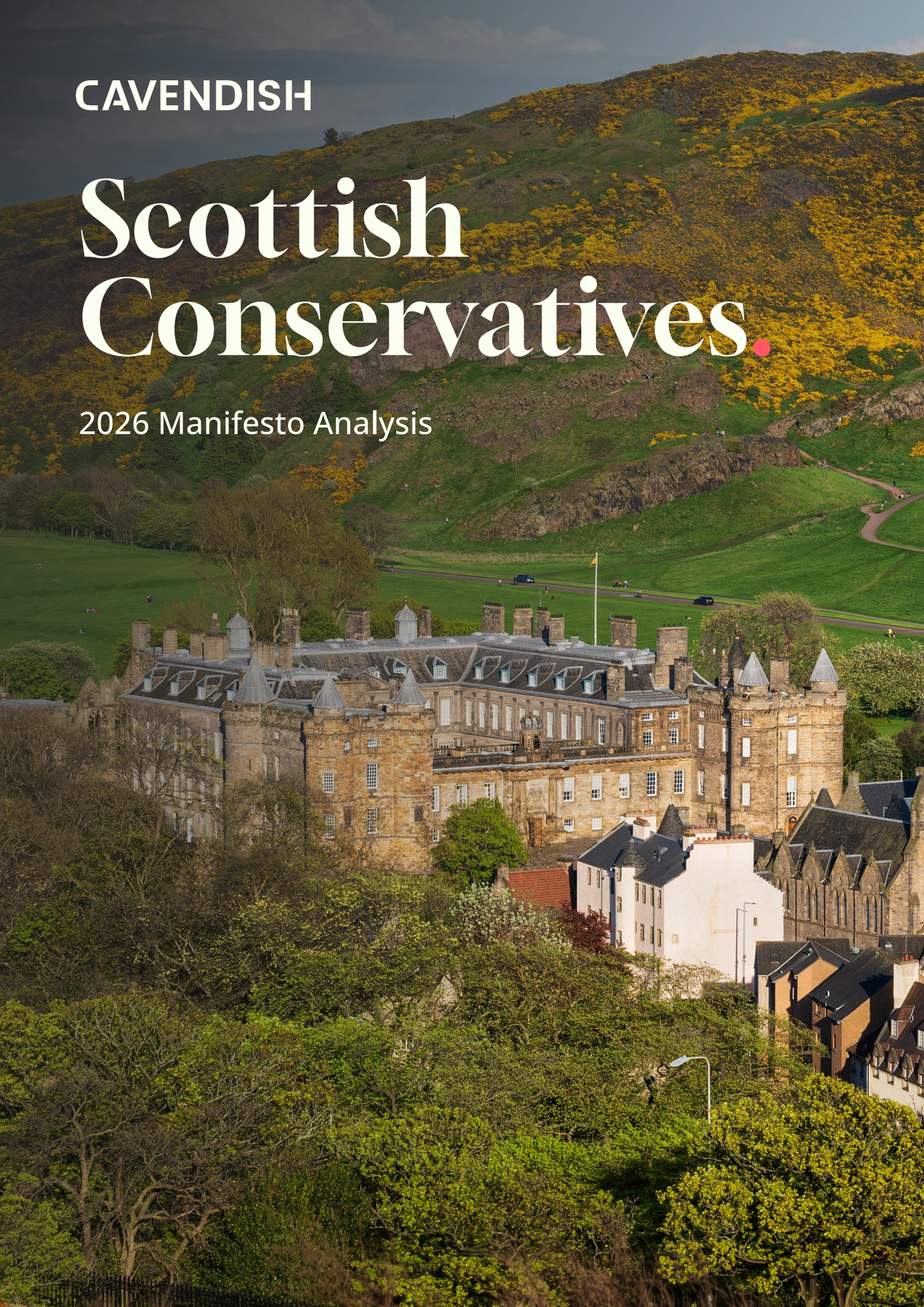


CAVENDISH

Scottish Conservatives.

2026 Manifesto Analysis



Why this election matters.

Polling heading into the Scottish Parliament election on 7 May paints a complicated picture, but one thing is clear: the Scottish Conservatives, currently the official opposition in Holyrood, face a political environment radically different from 2021.

An MRP poll by Electoral Calculus and Find Out Now (fieldwork 13-31 March) projects an SNP outright majority, winning 67 seats. A separate Lord Ashcroft poll shows SNP support at 39% constituency and 31% regional - down from 2021 but still the largest party. The difference between these projections matters for how government will operate, but both agree on the broader shift: the opposition landscape has been dramatically redrawn.

Labour is in freefall. Nearly half its 2024 voters are defecting. Reform has broken through, overtaking the Conservatives in several recent polls as the main right-of-centre party. The Greens are consolidating as the progressive alternative. The Conservatives, who held 31 seats in 2021, are predicted to fall to somewhere between 9 and 15 seats, with polling variation reflecting genuine uncertainty about where their support will ultimately land.

For the Scottish Conservatives specifically, this is survival politics. The party has explicitly positioned the election as a "stop the SNP majority" campaign, betting that tactical voting on the regional list will be enough to prevent Swinney from claiming a referendum mandate. Russell Findlay has made clear this is not a campaign to win government - it's a campaign to deny government to the SNP and reset the terms of opposition.

Whether that strategy works depends partly on polling variance and partly on how voters respond to the independence question in the final weeks. But the Conservative manifesto itself is built for opposition, not government. The party is articulating a clear alternative vision - lower taxes, lower benefits spending, energy policy based on affordability rather than net zero targets, and regulatory relief for business. These are opposition arguments, not government commitments.

What the Scottish Conservatives are proposing:

The manifesto in brief

The Conservative pitch is that Scotland's public services have declined not because of too little money but because of misaligned incentives, ideological distraction, and bureaucratic bloat. The cure is tax cuts funded by welfare reform and efficiency savings, regulatory relief, and a pivot away from net zero targets toward energy affordability.

The headline offer is an income tax cut - consolidating bands and cutting rates - funded primarily by tightening Adult Disability Payment eligibility (saving £2bn per year) and cutting £1.5bn from quangos and civil service inefficiency. Additional welfare measures include a two-child limit on the Scottish Child Payment and restrictions on discretionary housing payments.

Beyond that, they've identified five priority areas: cutting bills, raising school standards, faster GP access, fixing roads, and more police on streets. The logic is consistent: growth and efficiency, not spending expansion.

Beyond tax, the major policy commitments include:

- **Energy and Net Zero:** Scrap the 2045 net zero target entirely. North Sea oil and gas to be Scotland's "primary energy system." Support new nuclear generation. Pause all major renewable energy applications pending a new National Energy Policy. Allow local communities to veto energy infrastructure. Abolish the Energy Consents Unit.
- **Health:** Double general practice funding to guarantee 48-hour GP appointments. Increase NHS funding above inflation each year. Tackle waiting lists through private sector capacity purchases. Prevent closure of any community hospital. Introduce a Women's Health Charter. Close the drug consumption room.
- **Housing:** Scrap LBTT on primary residences. Cut Additional Dwelling Supplement from 8% to 4%. Stop new house-building regulations. Reverse the local connection requirement for housing. Build 75,000 affordable homes over five years.
- **Farming and Rural Affairs:** Provide £50m uplift to rural affairs portfolio and multi-year funding for farmers. Review farm payment distribution. Scrap the 2045 net zero target as incompatible with food security. Establish New Entrants' Support Scheme. Give farmers and crofters veto rights over rewilding projects.
- **Food and Drink:** Establish dedicated exports division. Conduct regulatory review to remove "harmful" regulations. Oppose restrictions on alcohol advertising, marketing, and sponsorship.
- **Transport:** Fast-track trunk road upgrades (A9, A75, A77, A83, A90, A96). Establish National Pothole Action Fund and National Bridge Restoration Fund. Abolish car usage reduction targets; oppose congestion charges. Ban new Low Emission Zones.

**Sector
implications.**

Energy and Net Zero.

What the Conservatives are proposing

- **Scrap the 2045 net zero target** entirely
- Position **North Sea oil and gas** as Scotland's "primary energy system."
- **Support new nuclear** (small modular reactors) to replace Hunterston B and Torness
- **Pause all major renewable energy applications** pending a new National Energy Policy
- Introduce a **Planning Inquiry Commission** to assess cumulative impacts of renewables infrastructure
- Allow **local communities to veto** energy infrastructure
- **Abolish the Energy Consents Unit**; transfer powers to local authorities
- Require developers to contribute to a **compensation fund** for residents impacted by energy infrastructure
- **Scrap the Emissions Trading Scheme** and Carbon Price Support scheme
- Provide additional support for households using **heating oil**
- Explore tax relief for **green hydrogen**

What it means

The Conservative energy position is more ideological than pragmatic. They're not proposing to shut down operating wind farms or withdraw from renewables altogether. What they're proposing is a pause on new major applications, a formal inquiry into cumulative impacts, and a shift in political rhetoric that frames renewables as a cost problem rather than an opportunity.

For energy-intensive manufacturers (chemicals, paper, food processing, data), the Conservative position on energy affordability may create new political openings for arguments about transition costs. For renewable developers, the pause on major applications and the Planning Inquiry Commission represent material risk to project timelines and approval certainty.

The compensation fund requirement for energy infrastructure is significant. Developers would be required to establish funds for impacted residents - a precedent that could apply beyond energy to other infrastructure projects.



Health and social care.

What the Conservatives are proposing

- **Increase NHS funding above inflation each year**, and double general practice funding (to 12% of health budget) and guarantee 48-hour GP appointments
- **Tackle waiting lists** through weekend procedures, evening scanning, private sector capacity purchases, and opening five promised National Treatment Centres
- **Prevent closure of any community hospital** during the next parliament, and roll out **walk-in mental health hubs**.
- Develop a **Health and Social Care Workforce Strategy**
- Fast-track **NHS app rollout** (2028 instead of 2030), and roll out AI tools to reduce NHS administrative burden
- **Consolidate NHS back-office functions**; reduce senior management by one-third, redirecting savings to frontline
- Introduce a **Women's Health Charter**: female GP access, women's health specialists, single-sex wards, improved maternity care, expanded fertility services, and conduct an independent review of maternity services
- **Scrap Minimum Unit Pricing** on alcohol; increase addiction services funding
- **Review dental funding** to improve NHS dentist access
- Ensure **weight-loss drugs available** across all health boards

What it means

The Conservative health offer relies heavily on private sector capacity purchasing. They're explicitly proposing to buy hip and knee operations from private hospitals and English NHS regions, rather than expanding NHS capacity only. This creates immediate market opportunity for private providers willing to contract at NHS Scotland pricing and volumes. The timescale is tight, so procurement will move quickly.

The NHS app and AI rollout commitments signal appetite for technology investment. Health tech companies providing patient-facing or administrative software could find a more receptive political environment than currently exists.

The Women's Health Charter is notable for its formality. Guaranteeing single-sex wards, female GP access, and women's health specialists in all practices creates defined service standards. For maternity care providers and obstetric supply chains, the commitment to prevent unit closures and increase neonatal beds is material.



Housing, planning and property.

What the Conservatives are proposing

- **Scrap LBTT on primary residences** (saving ~£900 per buyer)
- **Cut Additional Dwelling Supplement** from 8% to 4%
- **Stop new housebuilding regulations** (specifically: energy efficiency upgrades, new build boiler ban, Passivhaus Standard)
- **Scrap "SNP" rent controls**
- Establish **Brownfield Development Fund**
- Introduce **"Street Votes"** allowing neighbourhoods to propose and vote on developments
- Build **75,000 affordable homes over five years** with pension fund partnerships
- Redirect net zero upgrade budgets toward housing and infrastructure
- Councils set their own planning strategies
- Reverse the local connection requirement for housing (prioritise local people over asylum seekers)

What it means

The planning framework overhaul - councils setting their own strategies - is operationally significant. For developers with stalled projects, this could unlock sites. For housebuilders and developers, the removal of costly building regulations and LBTT abolition would create a materially improved development environment. The LBTT abolition (£900 per primary residence sale) incentivises transactions in the £300k-£500k range. The ADS cut from 8% to 4% is more material for buy-to-rent investors: on a £500k property, that's £20k instead of £40k.

The Brownfield Development Fund targets the actual supply constraint. Public funds into remediation and infrastructure for vacant sites removes friction for private development.

"Street Votes" is architecturally interesting but untested. It creates a consensus-based approval mechanism for densification. For developers, it would be a new engagement pathway but potentially faster than traditional planning committees if you can get neighbourhood support.



FMCG, food & drink, and tourism.

What the Conservatives are proposing

- Establish dedicated **exports division** within a merged economic body to support Scottish food and drink sales
- Conduct regulatory review to **remove "harmful" regulations** from food and drink sector
- **Oppose restrictions on alcohol advertising**, marketing, and sponsorship
- Support culture sector with multi-year funding guarantees
- Conduct full review of tourism sector regulations (short-term lets licensing, Visitor Levy, rates revaluation)

What it means

For whisky and spirits exporters, the explicit commitment to oppose advertising restrictions and create an exports support function is material. The party is positioning itself as actively pro-alcohol industry.

For food producers and retailers, the commitment to conduct a regulatory review and remove "harmful" regulation is vague but signals openness to industry asks. This is welcome for businesses concerned about upcoming regulation; it's less welcome for those with sustainability commitments and ESG reporting requirements that might misalign with Conservative positions.

Tourism is addressed explicitly: the party commits to reviewing regulatory barriers (short-term lets licensing, Visitor Levy, rates revaluation). These are material costs for accommodation operators and hospitality businesses. The Visitor Levy is SNP revenue-raising; Conservatives position themselves as willing to scrap it.



Farming and rural affairs.

What the Conservatives are proposing

- Provide **£50m uplift to rural affairs portfolio** and multi-year funding for farmers
- Conduct **full review of farm payment distribution**
- Support UK Conservative policy to fully **reverse the Family Farm Tax**
- **Scrap the 2045 net zero target** (framed as incompatible with food security)
- Review and cut agricultural paperwork requirements
- Establish **New Entrants' Support Scheme** with interest-free loans for new farmers and succession support
- Establish similar scheme for fishing industry
- Introduce a **Rural Crime Bill** (agricultural equipment immobilisers and forensic marking)
- **Fight bank closures** in rural communities
- Finish **R100 broadband rollout**
- Require **Economic Impact Assessments** for major renewables developments
- **Prevent government-backed rewilding** without farmer and crofter consent and veto rights
- Pause muirburn (heather burning) licensing scheme

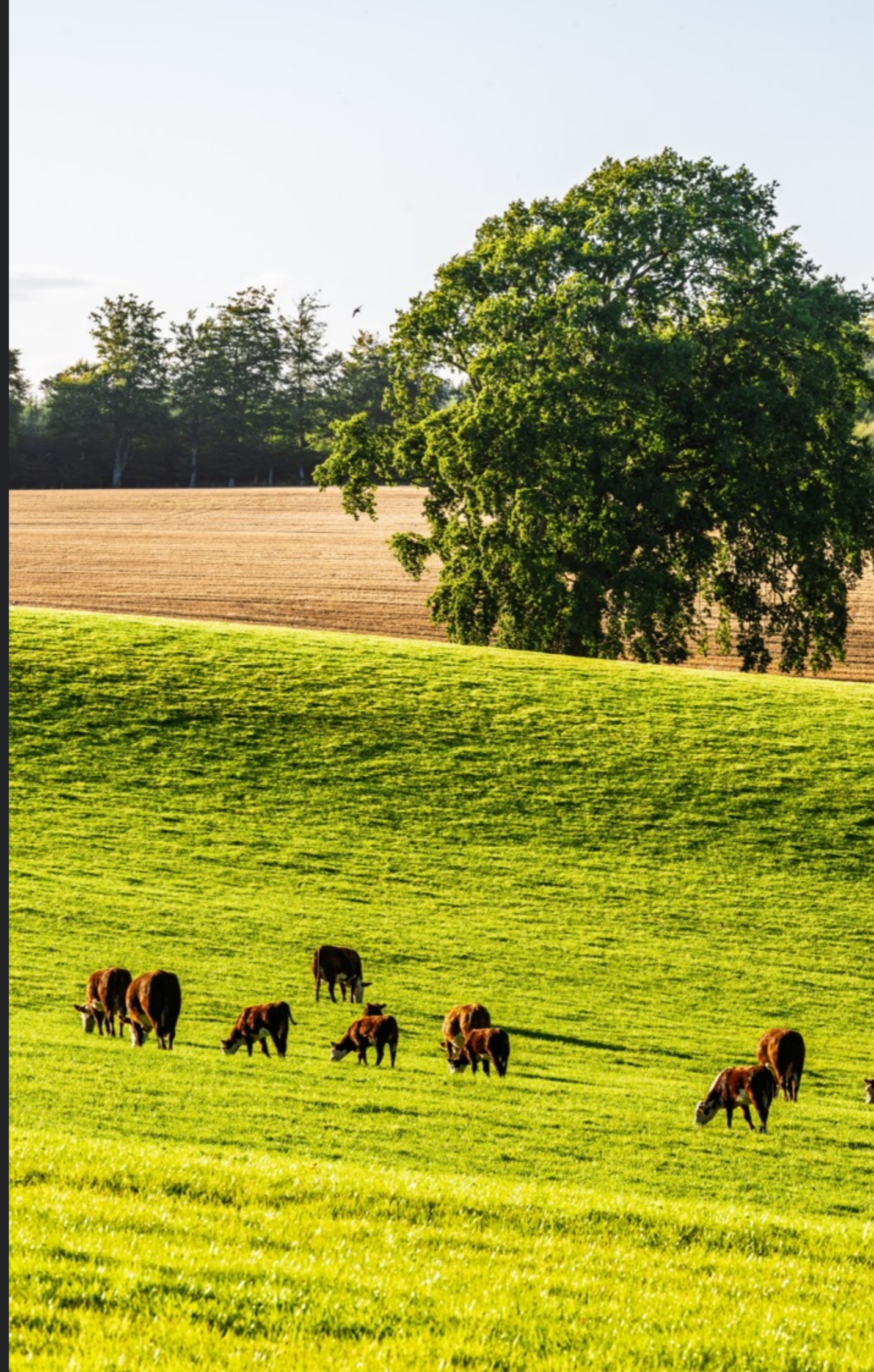
What it means

For farmers, the £50m uplift and multi-year funding settlements are material. The net zero target reversal is ideologically significant: the party explicitly frames it as requiring "widespread culling of farm animals and far less meat consumption." This will resonate in farming communities and create sustained pressure on SNP Net Zero policy.

The Rural Crime Bill is practically focused: mandatory equipment immobilisers and forensic marking reduce theft and improve recovery. For farm equipment dealers, this creates regulatory requirement; for farmers, it's a deterrent.

The renewable energy requirement for Economic Impact Assessments is significant. It doesn't block projects but adds a formal assessment step and potentially extends timelines. For rural landowners, this creates a new engagement point.

The rewilding commitment gives farmers explicit veto power over rewilding on neighbouring land if it impacts livelihood. For conservation organisations and land management companies, this represents material constraint on rewilding expansion.



Transport.

What the Conservatives are proposing

- Introduce emergency law to **fast-track trunk road upgrades** (A1, A75, A77, A83, A9, A90, A96)
- Shift major project coordination to a merged economic body (Growth Scotland)
- Establish **National Pothole Action Fund** with state-of-the-art resurfacing equipment, and establish National Bridge Restoration Fund
- Increase Scottish Roadworks Commissioner powers and resources
- Clarify pedestrian zones are for pedestrians only; automatically confiscate illegal e-scooters
- **Redirect active travel budget** to road and pavement maintenance, abolish SNP car usage reduction targets; oppose boundary charges, tolls, and congestion charges
- **Ban new Low Emission Zones**; review effectiveness of current ones and lower fines
- Establish Small Town and Rural Bus Services Fund
- Remove free bus passes from those committing antisocial behaviour or “bus-related crimes”, and reverse free bus travel for asylum seekers
- Conduct economic impact assessment of **reopening closed railway stations**; commit to opening those with viable case
- Extend Borders Railway to Carlisle; electrify East Coast line (Edinburgh to Aberdeen). Hold ScotRail to account; relinquish state control of Caledonian Sleeper to private hands
- Establish working group to coordinate public transport timetables
- **Lower tax on long-haul flights** to attract investment
- Facilitate **trials of hydrogen and battery-powered aircraft**

What it means

For **road infrastructure**, the A9 dualling and A75 commitments are significant. The party targets completion by end of next parliamentary session (2031) vs SNP's 2035. The emergency law to fast-track upgrades via expedited environmental assessment and private partnerships could materially reduce timelines.

Shifting project coordination to Growth Scotland creates a clearer negotiating point and potentially reduces departmental delays.

The **Pothole Action Fund** funds equipment for systematic road rehabilitation, not reactive filling. For asphalt and road maintenance contractors, this signals sustained demand. The active travel budget redirection is clear: cut active travel funding, redirect to road maintenance.

On **car usage**, the Conservatives are taking a clear stance: they oppose usage reduction targets, propose banning new LEZs, and pledge to block congestion charges.

Air travel: lower taxation on long-haul flights and hydrogen/battery trials signal support for commercial development rather than environmental constraint.



How Cavendish can help.

We advise clients across public affairs and corporate reputation. Our team combines deep knowledge of the Scottish political environment with sector expertise across energy, health, housing, food and drink, and rural affairs.

If you would like a tailored conversation about what the Scottish Parliament election means for your organisation - whether that is updating your stakeholder strategy, assessing policy risk, or building an engagement programme for the new parliament - we would be glad to talk.

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