

CAVENDISH

Reform UK's Manifesto for Scotland.



Why this election matters.

The Scottish Parliament election on 7 May 2026 is shaping up to be the most disruptive Holyrood contest since devolution began.

Reform UK, widely dismissed until recently as an English phenomenon with no purchase north of the border, is polling at levels that could deliver it as many as 24 seats - enough to become the official opposition and push Labour into third place.

That would represent a fundamental shift in Holyrood's political character. The parliament has been governed by centre-left parties for its entire 27-year existence. The arrival of a large, economically liberal, socially conservative bloc - with a mandate to challenge the SNP from the right - creates a new set of variables for any organisation operating in or engaging with the Scottish political environment.

Reform's impact is, in some respects, more complicated than its polling numbers suggest. In England and Wales the party presents itself as a challenger to the political establishment. In Scotland the arithmetic tells a different story. Reform has made almost no inroads into SNP support - only around 2% of 2024 SNP voters have moved to the party. Its gains have come almost entirely from Labour (around 14% of their 2024 voters) and the Conservatives (around 20%). The practical effect is to fragment the unionist vote at precisely the moment the SNP was beginning to look vulnerable. Eighteen months ago, Scottish Labour was closing the gap.

Reform's emergence has changed that picture - not by winning SNP voters over, but by further splitting the Unionist coalition that might otherwise have posed a credible challenge.

Political context:

Opposition influence in a minority parliament.

As is typical under the Holyrood system, no single party is expected to command a majority in the new parliament. The SNP will almost certainly remain the largest party and continue in government, but any prospect of a revived formal arrangement with the Greens is remote - the Bute House Agreement collapsed in 2024 when the Greens withdrew support and triggered the vote of no confidence that ended Humza Yousaf's leadership. The more probable model is a true minority government managing legislation and budgets on a case-by-case basis, assembling different coalitions of support depending on the issue. The SNP's most recent budgets have passed with informal Lib Dem support, and that pragmatic, issue-by-issue approach is likely to define the new parliament.

But Reform will be in opposition - and a significant one.

Opposition parties in minority parliaments punch well above their seat count. They sit on committees, table amendments, ask questions, generate coverage and shift the terms of debate. On tax competitiveness, energy costs, public sector productivity and the quango state, Reform will have consistent and well-resourced lines of attack against the SNP Government. None of the other parties occupy that ground with the same directness. The SNP's instinct will be to dismiss Reform as toxic; the risk is that some of its arguments land regardless.

The wider dynamic is also worth noting. A strong Reform result puts Scottish Labour under real pressure. Sarwar's strategy depends on positioning Labour as the credible change option - the party best placed to end SNP rule. If Reform takes votes and seats from the centre-right, it does not directly threaten Labour's base, but it complicates the parliamentary arithmetic and potentially consigns Sarwar to a longer opposition stint than his party anticipated.

For clients, the practical consequence is this: Holyrood is about to become a more contested and ideologically diverse environment. Stakeholder maps, policy risk assessments and engagement strategies that assume a centre-left consensus in Edinburgh need revisiting.

What Reform UK is proposing:

The manifesto in brief

Reform's manifesto is built around a single central argument - that Scotland's public services have declined not because of insufficient spending but because of misaligned incentives, ideological distraction and excessive centralisation. The remedies proposed are broad in scope: tax cuts, quango abolition, energy policy reversal, welfare reform and a restructured relationship between Holyrood and local government.

The headline economic offer is a consolidation of Scotland's six income tax bands into three, aligned with the rest of the UK and then set 1p below each band immediately, with a stated ambition to reach 3p below within the first parliamentary term. The party claims the initial cost of around £2bn can be absorbed through the abolition of Net Zero subsidies (currently £1bn) and savings from closing or restructuring the 132 quangos that receive a combined £6.5bn annually.

On public finances, the manifesto is notably candid. It acknowledges Scotland's £30bn structural deficit (approximately 12% of GDP), uses this explicitly to argue against independence, and frames economic growth rather than spending cuts as the primary route to fiscal sustainability. Every 1% of economic growth, the document notes, generates £8bn of cumulative additional tax revenues over a decade.

Beyond tax, the major policy commitments include:

- **Net Zero:** All "SNP Net Zero" targets, subsidies and associated quangos to be scrapped. The planning system to be revised to fast-track hydro, geothermal and open-cast coal. North Sea oil and gas to be rehabilitated as Scotland's primary energy system. The ban on new nuclear facilities to be lifted.
- **NHS:** An independent Scottish Healthcare Reform Commission to be established, tasked with producing action plans on workforce, delayed discharges, social care integration, prevention and technology. The income tax cuts are framed partly as a workforce retention measure - a consultant with one year's experience would take home an additional £5,200 annually without any change to gross pay.
- **Welfare:** Face-to-face reassessment of all claimants. The carer support payment cliff edge to be tapered rather than removed abruptly. Welfare savings redirected into adult back-to-work and apprenticeship programmes.
- **Housing:** The SNP's abolition of the local connection requirement for housing applications to be reversed. LBTT to be phased out on a revenue-neutral basis and rolled into an annual property tax. SNP private rented sector regulations to be repealed for all new tenancies.
- **Local government:** The new annual property tax - consolidating LBTT and business rates - to be devolved entirely to local authorities, giving councils a more stable and self-determined funding base.
- **Education:** Education Scotland to be abolished. The Curriculum for Excellence to be rebooted with a knowledge-based core. Mobile phones banned in classrooms. Further education reoriented around 10 identified business clusters.
- **Holyrood reform:** Reduction in MSP numbers from 73 to 57. Quangos closed and powers returned to ministers. A government efficiency department established. A formal 10-yearly review of Scotland Act Schedule 5 powers.
- **Policing and justice:** The Hate Crime and Public Order (Scotland) Act to be repealed. The Scottish Sentencing Council to be abolished. Prison capacity to be expanded. High sentences for repeat offenders.

**Sector
implications.**

Energy and Net Zero.

What Reform is proposing

- Scrap all “**SNP Net Zero targets**”, subsidies and associated quangos
- End the ban on **new nuclear** facilities in Scotland
- Rehabilitate **North Sea oil and gas** as Scotland's primary energy system
- **Revise the planning system** to fast-track permissions for hydro, micro-hydro, geothermal, open-cast coal mining and electrical network infrastructure - particularly on brownfield and industrial sites
- Use the planning system to **fast-track industrial development** on existing industrial sites, with the aim of returning factories and manufacturing jobs to Scotland
- **Stop large-scale solar and battery farms**
- **Stop plans to phase out oil boilers** in rural households
- Create a **Scottish Energy Workforce Plan** linked to colleges and apprenticeships
- Require every related policy decision to include an **Energy Price Impact Statement**
- Redirect the £1bn currently spent on Net Zero projects toward **tax cuts**

What it means:

Reform's energy position in Scotland is more nuanced than its equivalent in England and Wales.

The manifesto opens by acknowledging Scotland's natural energy assets - both offshore oil and gas and onshore and offshore wind - and frames the problem not as renewables per se but as the mismanagement of the overall energy system and the ideological prioritisation of Net Zero over affordability. The target is the SNP's policy framework, not the renewable sector itself. Clients in wind, hydro or wider clean energy should read this carefully before assuming Reform's Scottish position mirrors the anti-renewables rhetoric familiar from the UK-wide party.

That said, the practical commitments are still significant. Scrapping Net Zero targets, subsidies and associated quangos would materially affect the policy and funding environment for renewable energy in Scotland. For businesses with formal Net Zero commitments or supply chains dependent on that ecosystem, a large Reform opposition bloc creates a new risk even without a governing majority. Committee scrutiny, budget amendments and sustained political pressure can all complicate the operating environment - and may influence how a minority SNP Government calibrates its own ambition.

Conversely, for energy-intensive manufacturers, industrial operators and businesses in sectors such as chemicals, paper, food processing or data infrastructure where energy costs are a material competitive issue, Reform's position on affordability will resonate. These clients may find a more receptive audience in Edinburgh for arguments about the cost of the energy transition that have previously been difficult to land.



Health and social care.

What Reform is proposing

- Establish an independent **Scottish Healthcare Reform Commission** to produce action plans on workforce, delayed discharges, social care integration, prevention strategy, community services and technology adoption including AI
- Frame **income tax cuts as a workforce retention measure** - a consultant with one year's experience would take home an additional £5,200 annually without any change to gross pay; a resident doctor with five years' experience would gain £2,200
- **Remove marginal tax rate cliff edges** that currently incentivise experienced clinical staff to restrict their hours
- **Train more doctors and nurses** in Scotland through a new workforce plan
- Give **local authorities greater flexibility** and control over social care, underpinned by the new annual property tax funding model
- Taper (rather than abruptly remove) the carer support payment to **remove the cliff edge** at £10,192
- **Overhaul Scottish social security** with mandatory face-to-face assessment of claimants
- **Redirect welfare savings** into adult back-to-work and apprenticeship programmes

What it means

Reform has explicitly recommitted to the NHS remaining “free at the point of need”, fully funded by general taxation - a signal that its reform agenda is directed at how the health service is managed and resourced, not its founding principles.

Reform's NHS offer is structurally distinctive in that its primary workforce mechanism is fiscal rather than contractual - the argument being that higher take-home pay, achieved through tax cuts, is a more immediate lever than renegotiated pay deals. Whether that is sufficient to address workforce pressures is debatable, but it is a coherent and politically differentiated position.

The Healthcare Reform Commission is the most significant structural commitment in this chapter. If established, it would become a major venue for evidence, stakeholder engagement and policy influence - particularly on delayed discharges, social care integration and technology adoption. Clients in health tech, diagnostics, care provision or NHS supply chains should treat this as a priority engagement opportunity, regardless of which party ultimately governs. The commission model means its terms of reference and membership could be shaped early.



Housing, planning and property.

What Reform is proposing

- Restore the **local connection requirement** for housing applications, reversed by the SNP in 2022
- **End Glasgow's status as an asylum dispersal city**
- **Phase out Land and Buildings Transaction Tax** on a revenue-neutral basis, rolled into a new annual property tax devolved to local authorities
- **Immediately reverse the business rates revaluation** due to take effect from April 2026
- **Cancel the planned council tax increase** (the two additional bands described as a "mansion tax")
- **Repeal SNP private rented sector regulations** for all new tenancies, while keeping existing tenancy terms unchanged
- **Build 75,000 affordable homes over five years** (15,000 per annum), funded in part through a long-term partnership with UK pension funds
- Grant **compulsory purchase powers** over vacant and non-maintained properties
- Introduce a **Rent-to-Buy** model for young people, first-time buyers and working families
- Introduce a **small site policy** in local development plans to encourage SME builders back into the market
- Build on the Local Place Plans concept to **give communities greater say** in local development

What it means

The manifesto has two distinct strands in this chapter that point in different directions depending on the client.

For **housebuilders and developers**, the overall picture is positive. LBTT reform removes a transaction cost that has suppressed activity - particularly at mid and upper market levels. The small site policy and planning simplification proposals could unlock stalled development. The 75,000-home target, backed by pension fund capital and compulsory purchase powers, suggests genuine appetite for a more active development programme rather than simply deregulating and hoping for market response.

For the **private rented sector** and build-to-rent operators, the repeal of SNP tenancy regulations for new lets would represent a materially improved operating environment. Even if Reform does not govern, the political cost-benefit calculation the SNP applies to further regulation shifts when there is a well-resourced opposition bloc consistently making the supply-side argument.



FMCG and food & drink.

What Reform is proposing

- Identify food and drink as among **Scotland's 10 natural clusters of excellence**, qualifying for fast-track planning, skills investment and apprenticeship funding
- Maintain **import standards** and block illegal meat imports
- Maintain **quality assurance frameworks** (Quality Meats Scotland, Scottish Quality Crops) but **decouple them from ideological criteria** - in context, this means removing sustainability and carbon audit requirements
- **Replace carbon audits** with practical, outcome-based environmental measurement
- Support abattoirs with apprenticeships to **grow the processing workforce**

What it means

Food and drink sits favourably within Reform's economic framework - explicitly identified as a cluster of national excellence and therefore within scope of the proposed skills, planning and investment commitments. For clients in food manufacturing and the Scottish supply chain, the direction of travel on import standards and quality assurance is broadly supportive of existing industry positions.

The most consequential proposal for this sector is the removal of carbon audits and the decoupling of quality assurance from sustainability criteria. For food producers and retailers with UK-wide or international sustainability reporting obligations, this creates a potential divergence between Scottish political direction and corporate policy. Supply chain certification, procurement standards and ESG reporting frameworks that currently rely on Scottish farm-level carbon data could be affected if Reform's position gains traction - either in government or as an opposition pressure point that softens SNP ambition in this area.



Farming and rural affairs.

What Reform is proposing

Farming

- **Reform the Farm Payments System** and Less Favoured Area support to prioritise active farmers
- Include whole farm areas on IACS maps to count toward space-for-nature requirements, reducing the land taken from productive use
- Provide **grant funding for farmed land improvement**: fertility, drainage and fencing
- **Restart the fence and hedge grant scheme**
- **Scrap the Scottish Land Commission**; retain the tenant farmer commissioner
- **Incentivise young people** into farming
- Support abattoirs with apprenticeships to **grow the processing workforce**

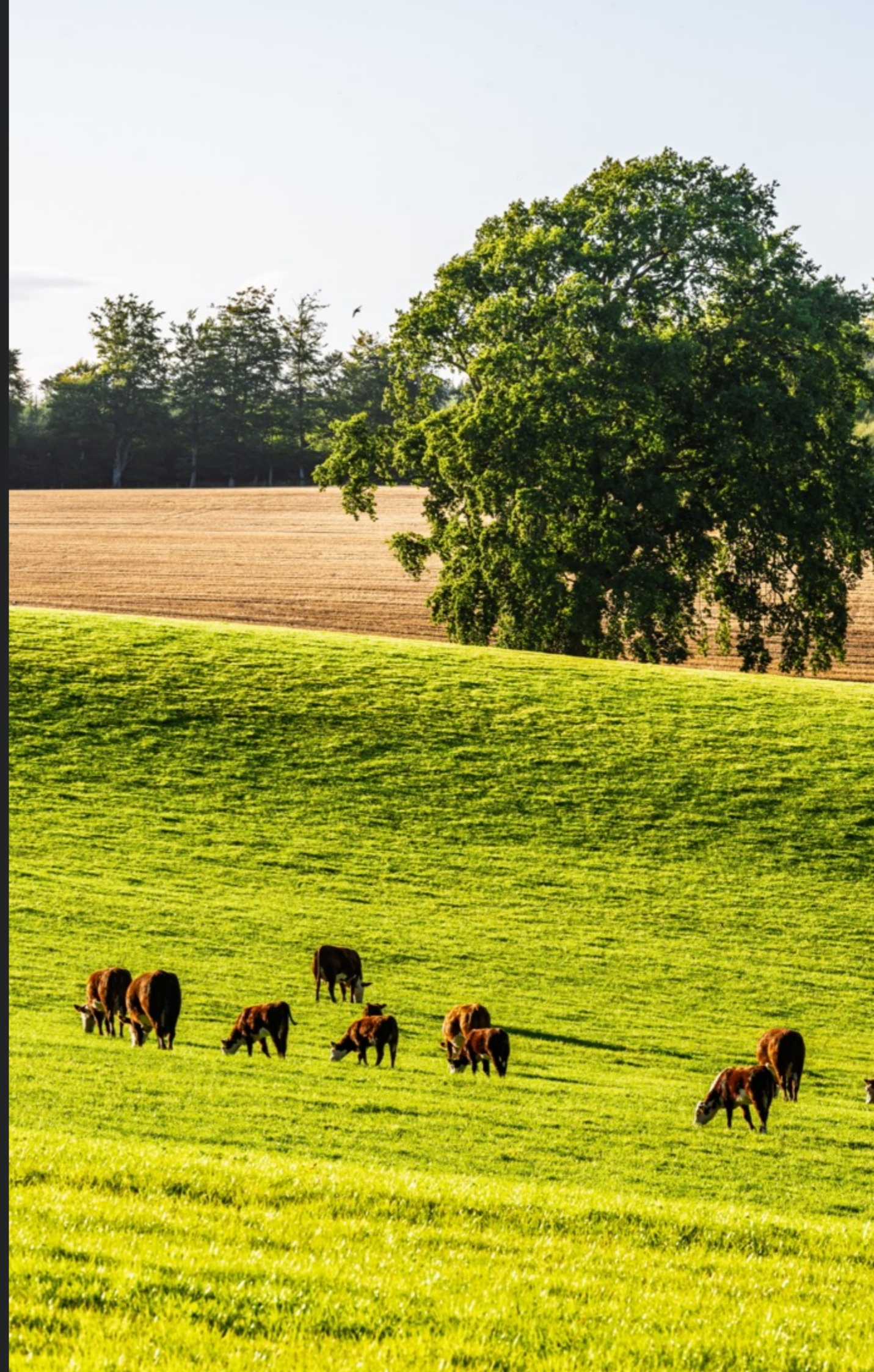
Rural affairs

- **Stop poorly managed forestry and rewilding schemes**; develop a long-term plan for native woodland planting
- **Stop large-scale solar and battery farms**
- **Stop plans to phase out oil boilers** in rural households
- Support traditional country sports and outdoor recreation
- Tackle rural depopulation through **revised planning for self-build** and small-scale development
- Invest in **rural broadband** infrastructure

What it means

For farming clients, the manifesto's most significant commitments are the reform of farm payments to prioritise active farmers and the scrapping of carbon audits in favour of practical, outcome-based measurement. Both reflect a deliberate shift away from what Reform characterises as ideologically driven land management policy - including rewilding schemes and space-for-nature obligations that it argues remove productive land from use.

The **rural affairs proposals** - opposing solar farms, defending oil boilers and supporting country sports - are primarily relevant to clients with rural landholding, estate management or rural infrastructure interests. Taken together they represent a coherent defence of the traditional rural economy against what Reform frames as metropolitan SNP policy, and they are likely to resonate in rural and island constituencies where the party is targeting seats.



Transport.

What Reform is proposing

- Embark on a **10-year modernisation programme of the railways** for both passenger travel and freight
- Support the **Clyde Metro and Glasgow Airport rail link**
- Embark on a **10-year plan to modernise harbours**
- Embark on a 10-year rolling **ferry renewal programme** to reduce the age of the fleet and improve reliability
- Scrap the Road Equivalent Tariff and **introduce dynamic pricing for large tourist vehicles** on ferries, using the proceeds to subsidise essential travel for islanders
- Support and invest in bus corridors in major cities
- End what it describes as the **SNP's war on the motor car**, fix potholes and abolish ULEZ
- Embark on a **10-year plan to upgrade major trunk roads**
- **Ease roadworks congestion** by adopting Lane Rental Schemes, charging utility companies and contractors for road space during busy periods

What it means

Reform's transport chapter is built around a consistent 10-year infrastructure investment framework, backed by a combination of public and private finance and a proposed British sovereign wealth fund - a deliberate pitch to operators and investors as much as to voters.

For rail clients, the modernisation commitment covers both passenger and freight and explicitly includes the Clyde Metro and Glasgow Airport rail link. Reform does not propose to reverse ScotRail's nationalisation, narrowing the political distance from the current settlement.

For ports and maritime clients, the harbour modernisation programme and ferry renewal commitment represent a significant potential pipeline. The RET reform proposal - replacing the flat-rate subsidy with dynamic pricing for tourist vehicles to cross-subsidise islander travel - is the most commercially novel idea in the chapter and one that ferry operators and port businesses should engage with early.

For airport clients, the manifesto is less direct. The Glasgow Airport rail link is the only explicit commitment, though the broader infrastructure framework and Reform's general disposition toward private sector involvement in infrastructure financing creates a more permissive environment for commercial airport development than the current SNP settlement.



Looking ahead to 7 May and beyond.

The election result will determine how much of this agenda becomes live political risk - and how quickly. Two scenarios are worth tracking.

- If Reform **reaches or exceeds 20 seats**, it will almost certainly secure the official opposition position, with guaranteed committee places, a funded research operation and a platform to force debates and scrutiny votes. That is the scenario in which the arguments in this manifesto become a sustained feature of the Holyrood environment rather than a one-cycle phenomenon.
- If Reform **falls short of that threshold** - polling surprises in both directions are plausible under the Holyrood system - its influence will be more limited but not negligible. Even a group of 10-15 MSPs can shape committee proceedings and generate consistent media pressure on the issues where they hold distinctive ground.

In either scenario, **the SNP's response** to a right-flank opposition will be as important as Reform's own activity. A minority SNP Government will need to manage its budget and legislation through a more fragmented parliament than it has faced before. That creates both pressure points and negotiating opportunities that will affect clients across all the sectors covered in this note.

The immediate post-election period - committee formation, the programme for government, and the first budget - will be the clearest signal of how the new parliament intends to operate. Clients should be positioned to engage from the outset rather than waiting for the landscape to settle.

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.

enquiries@cavendishconsulting.com