



DUNDEE CITY COUNCIL
LOW EMISSION ZONE
ANNUAL REPORT 2026

2026 Dundee Low Emission Zone Annual Report for Dundee City Council

In fulfilment of Section 29 of Part 2 of the Transport (Scotland) Act 2019

May 2026

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1 Introduction

- 1.1 Under the powers granted by Part 2 of the [Transport \(Scotland\) Act 2019](#) (the 'Act'), and in accordance with [The Low Emission Zones \(Scotland\) Regulations 2021](#) and [The Low Emission Zones \(Emission Standards, Exemptions and Enforcement\) \(Scotland\) Regulations 2021](#), Dundee City Council (DCC) introduced a Low Emission Zone (LEZ) in Dundee. The Dundee LEZ became fully operational with enforcement beginning on 30 May 2024.
- 1.2 Section 29 of the [Transport \(Scotland\) Act 2019](#) states: A local authority which is operating a low emission zone scheme during a financial year must, as soon as reasonably practicable after the end of the financial year:
- prepare an annual report on the operation and effectiveness of the scheme;
 - publish the report in such manner as it considers appropriate;
 - send a copy of the report to the Scottish Ministers; and
 - lay a copy of the report before the Scottish Parliament.

2 Required Content of LEZ Annual Report

- 2.1 Guidance on the content of an LEZ Annual Report is provided within the Transport Scotland document, [Low Emission Zone Guidance](#). The LEZ annual report must include summary detail of the LEZ as previously set out in the LEZ Scheme Design approved by Scottish Ministers, including:
- the scheme size, boundary location, vehicle scope, the date of scheme introduction and grace period start/end dates;
 - any modifications to the scheme in the past 12 months (noting that Section 9(1) (b) of the Act provides a local authority with powers to amend an LEZ following a consultation); and
 - consultation(s) undertaken and responses obtained from stakeholders as listed in Section 11 of the Act and in the Low Emission Zones (Scotland) Regulations 2021.
- 2.2 The annual report must also include a summary of the operation and effectiveness of the scheme including an assessment of:
- the number of penalties issued, with details to include vehicle type, repeat offenders and associated surcharge application;
 - the number of appeals received and a summary statement on their outcomes (success or decline);
 - the costs of proposing, making and operating the scheme;

- the gross and net revenue gathered by the authority from the operation of the scheme; and
 - details of how the revenue has been used to facilitate the achievement of the scheme's mandatory and discretionary objectives.
- 2.3 The performance of the LEZ in respect to air pollutant concentrations, such as nitrogen dioxide (NO₂) and Particulate Matter (PM₁₀ and PM_{2.5}) does not fall within the scope of this report. Air quality monitoring data is provided within the Annual Progress Report on air quality that local authorities are required to prepare in accordance with the Local Air Quality Management (LAQM) process. This is due to be submitted to the statutory bodies later in 2026.
- 2.4 The 2026 Annual Progress Report on air quality will provide commentary on the impact of the LEZ on pollutant concentrations in relation to the air quality objectives, taking cognisance of the fact that the objectives relate to calendar year annual mean levels and that the true impact will only be evident over a number of years rather than year on year due to seasonal variations.

3 The Dundee Low Emission Zone

- 3.1 Full details of the Dundee LEZ can be found within the [LEZ Scheme Design](#) with all key information summarised on the [LEZ](#) website.
- 3.2 The objectives of the Dundee Low Emission Zone were accepted at the Community Safety & Public Protection Committee meeting on 24 February 2020 and are as follows:
- protect public health through improving air quality in Dundee and achieving air quality compliance for nitrogen dioxide (NO₂), Particulate Matter (PM₁₀ and PM_{2.5}) (prescribed under section 87(1) of the Environment Act 1995);
 - develop an environment that helps promote more active and sustainable travel choices in Dundee and contributes to meeting emission reduction targets set out in Part 1 of the Climate Change (Scotland) Act 2009; and
 - contribute to the ongoing transformational change in Dundee and help promote the city as an inclusive and desirable place to live, invest, visit and learn.

3.3 LEZ Area

Dundee's LEZ is less than one square mile in size and covers the area within the A991 inner-ring road, excluding the Bell Street, West Marketgait NCP and Wellgate multi-storey car parks. A map of the Dundee LEZ is shown in Appendix A (figure 1). The map can also be accessed at Dundee LEZ – [Map](#)

A list of roads within the LEZ is also in Appendix A (figure 2) and is available at [Dundee LEZ](#).

3.4 LEZ Introduction and Grace Periods

The LEZ was introduced on 30 May 2022 following approval of the LEZ Scheme Design by both the Community Safety and Public Protection Committee and by the Scottish Ministers. Following a 2-year grace period, enforcement began on 30 May 2024.

The decision to allow a 2-year grace period was driven by feedback obtained through consultation and stakeholder engagement as to how quickly those affected by the introduction of the LEZ were able to become compliant. In addition to this, the unprecedented impact of the Covid-19 pandemic on society, including the wider environment and economy, needed to be considered.

3.5 Scope of the LEZ

The national LEZ Regulations apply to all vehicle types, with the exception of motorbikes and mopeds, and those vehicle types or uses considered exempt under the Regulations.

Table 1 of Appendix B sets out the vehicle types to which the LEZ applies, as specified in Annex II of Directive 2007/46/EC.

Entry to the LEZ by the above vehicle categories is only permitted if they meet or exceed the nationally consistent emissions standards as set out in [The Low Emission Zones \(Emission Standards, Exemptions and Enforcement\) \(Scotland\) Regulations 2021](#) and summarised in Table 2 of Appendix B for compression engine (diesel) vehicles and in Table 3 of Appendix B for positive ignition (petrol and gas) vehicles.

Vehicles which have been retrofitted with a suitable emissions abatement system, such that their tailpipe emissions now meet or exceed the relevant emissions standard for their vehicle type as detailed above, are permitted access to the LEZ. Such retrofitted vehicles must be suitably accredited by an independent scheme such as the Clean Vehicle Retrofit Accreditation Scheme (CVRAS).

Vehicles which have undergone repowering, either through the installation of a new engine or other power type, are also be permitted access to the LEZ, should the repowering result in emissions which meet or exceed the above emissions standards.

3.6 Operating Hours of the LEZ

The Dundee LEZ operates at all times, 365 days a year and 24 hours a day. The Dundee LEZ was introduced in respect of breaches of the annual mean NO₂ air quality objective and therefore emissions at all times contribute to these breaches.

Dundee City Council may temporarily suspend the operation of the LEZ scheme for a specified period where it is considered appropriate to do so for the purposes of a significant national or local event. A suspension may also be issued in relation to a temporary diversion into the LEZ where vehicles follow a signed diversionary route.

3.7 Exemptions and Time Limited Exemptions

A number of vehicle types are exempted from LEZs within Scotland, as defined in [The Low Emission Zones \(Emission Standards, Exemptions and Enforcement\) \(Scotland\) Regulations 2021](#). A full list of these can be found in Table 4 of Appendix B.

The Transport (Scotland) Act 2019 allows local authorities to grant non-compliant vehicles, or vehicle types, a time limited exemption which would permit them to operate within an LEZ. These exemptions are limited to a maximum of one year but may be renewed by the local authority.

The Dundee LEZ scheme allows applications for a time limited exemption under circumstances where entry of a non-compliant vehicle is required for a specific, defined purpose not considered in legislation or regulations. Applications are determined on their individual merits. Examples of this include but are not limited to; abnormal loads or machinery transport, historic vehicles or vehicles of particular speciality not covered by other exemptions and used for a specific purpose, or any other non-compliant vehicle use deemed appropriate on application to Dundee City Council.

Applications for time-limited exemptions will not normally be considered for the routine transport of people or goods or for routine commercial operations. However, DCC may apply a time-limited exemption, by reference to the vehicle's use, upon consideration of an application. Exemptions will only be granted in exceptional circumstances and may be subject to conditions or restrictions as deemed appropriate by DCC. Private vehicles will not be considered for exemption.

3.8 Section 9(1)(b) of the Transport (Scotland) Act 2019 provides a local authority with powers to amend an LEZ following a consultation. No amendments to the Dundee LEZ have been made and the LEZ operates in accordance with the original LEZ Scheme Design.

3.9 As the Dundee LEZ has not been amended, no additional consultation has been undertaken since the LEZ became operational. Details of pre-inception public consultation and stakeholder engagement can be found in the [LEZ Scheme Design document](#).

4 **Dundee LEZ – Operations**

4.1 LEZ Penalty Charge Notices

4.1.1 Penalty charges for non-compliant vehicle entry into an LEZ in Scotland are set at a national level as seen in [The Low Emission Zones \(Emission Standards, Exemptions and Enforcement\) \(Scotland\) Regulations 2021](#) and in Table 5 of Appendix B.

The initial penalty charge is set at £60 and is reduced by 50% if paid within 14 days. Where repeat entry by the same vehicle is detected within a 90-day period, this penalty charge rate will double, doubling again on each subsequent entry up to a maximum determined by vehicle type. Where no subsequent entry by a non-compliant vehicle is detected within a 90-day period, the penalty charge is reset to the initial penalty charge rate of £60.

Any PCNs that are unpaid after 42 days are automatically passed to Sheriff Officers who pursue the debt on behalf of Dundee City Council.

- 4.1.2 As the quantity of Penalty Charge Notices (PCNs) issued has been of significant public and media interest, figures have been published monthly on the LEZ webpage since enforcement of the LEZ began. This information, for the financial year 2025/2026, is replicated within this report.
- 4.1.3 Between 1 April 2025 and 31 March 2026, a total of 11,391 PCNs were issued for non-compliant vehicle entry to the Dundee LEZ. The monthly totals of issued PCNs, and the level of the PCN, is shown in Table 1 below.

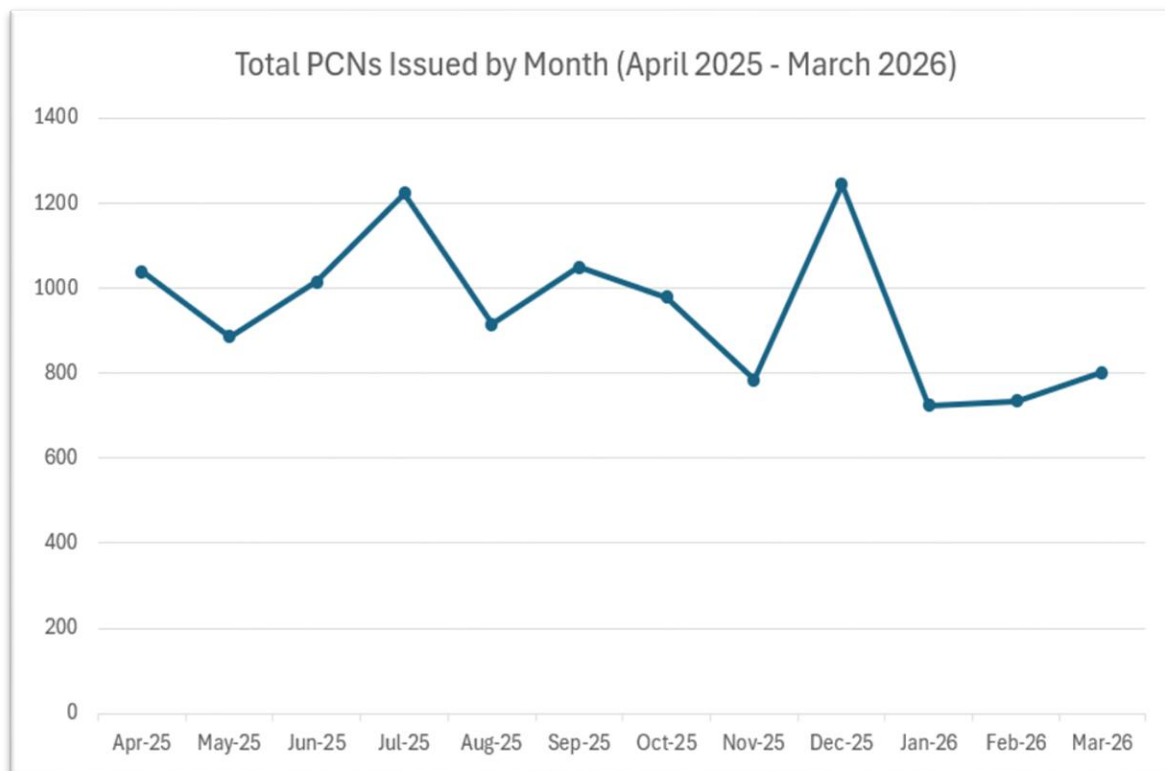
Table 1: LEZ Penalty Charge Notices (PCNs) Issued

	PCN 1	PCN 2	PCN 3	PCN 4	PCN 5	Total
April 2025	773	82	48	26	110	1,039
May 2025	674	76	33	19	84	886
June 2025	768	93	40	17	96	1,014
July 2025	937	115	57	24	90	1,223
August 2025	727	66	26	20	76	915
September 2025	825	88	28	24	83	1,048
October 2025	743	91	43	21	80	978
November 2025	575	81	31	15	82	784
December 2025	957	111	55	28	93	1,244
January 2026	516	89	29	17	73	724
February 2026	547	73	34	18	62	734
March 2026	593	92	35	23	59	802
Total	8,635	1,057	459	252	988	11,391

- 4.1.4 The level of PCNs issued has steadily declined over the year, with a daily average of 25 PCNs in the final quarter of financial year 2025/2026. This represents a reduction of approximately 30% compared with the corresponding period in financial year 2024/2025.

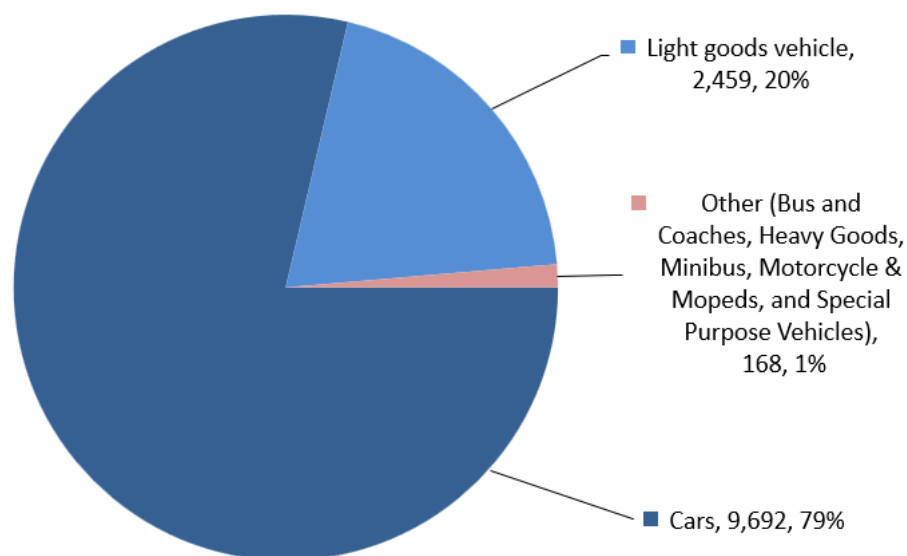
Analysis of 11,391 PCNs issued between April 2025, and March 2026 shows that 76% are issued as Level 1 (first offence within 90 days), indicating that most motorists do not repeatedly breach LEZ restrictions.

Monthly trends of higher level PCNs show evidence of repeat offending throughout the year. In the most recent months, there has been a modest downward trend suggesting a potential improvement in compliance among higher-frequency offenders.



4.1.5 79% of PCNs issued during the 2025/2026 financial year were issued to cars. Light goods vehicles were the next largest group, receiving 20% of PCNs. The remaining 1% of non-compliant vehicle entries into the LEZ were attributed to heavy goods vehicles, buses, coaches, and minibuses.

Cases Captured by Vehicle Type within Dundee LEZ



4.2 LEZ Penalty Charge Appeals

4.2.1 In the financial year to March 2026, 1,509 appeals against an LEZ PCN have been received, with 59% (887) of these being successful, resulting in the PCN being cancelled. Most cancellations were due to:

- the recipient of the PCN being a blue badge holder (not necessarily with a registered exemption);
- evidence being provided that the vehicle was LEZ compliant;
- evidence provided that the vehicle has been sold

4.2.2 The majority of unsuccessful appeals were from recipients of PCNs stating that:

- they were unaware of the LEZ;
- they were lost and entered the zone inadvertently; and
- they had followed their Sat-Nav.

4.2.3 Unsuccessful appellants are eligible to refer their appeal to an independent adjudicator, and in financial year up to 31 March 2026, 22 such cases have been submitted. Of these, 6 were reviewed by DCC, and were not contested, leading to the cancellation of the PCN. The reasons for this varied: one case had additional evidence submitted; one was due to signage which has subsequently improved, and one was due to an administrative error. 1 case was withdrawn by the applicant and 2 are still waiting on a decision.

A further 4 appeals were allowed by the adjudicator resulting in the cancellation of the PCN. 9 appeals were unsuccessful, and the PCNs upheld.

5 **LEZ Exemptions**

5.1 In financial year ending 31 March 2026 of the 14 exemptions that were granted, 9 received an extension. A further 5 new Time Limited Exemptions were granted to non-compliant vehicles. The majority of these were specialised vehicles requiring limited entry to the zone for a specific purpose. Guidance on Time Limited Exemptions is published on the DCC website.

6 **Dundee LEZ – Income and Expenditure**

6.1 Penalty Charge Income

6.1.1 From 1 April 2025 until 31 March 2026 a total of £315,857.82 was received in payment of LEZ penalty charge notices. £1,917.82 was subsequently refunded following appeals or cancellations, resulting in revenue from PCN payments for the financial year of £313,940.

- 6.1.2 Where payment was made, 67% of those motorists receiving the PCN paid within the first 14-day period and were eligible for a 50% discount.

6.2 LEZ Expenditure

- 6.2.1 Development of the Dundee LEZ has been ongoing since 2018/19, with all the associated costs grant funded by the Scottish Government. These costs provided for LEZ modelling, appraisal, communications, engagement, impact assessments, design works, LEZ signage and enforcement camera infrastructure. Costs incurred since scheme approval include further development costs and operational costs relating to enforcement.
- 6.2.2 The Council had incurred total costs related to the LEZ scheme of £1,780,145 by 31 March 2026. An analysis of total expenditure to date is included in the table below:

Table 3:

Analysis of Total LEZ Funded Expenditure 2018/19 to 2025/2026

Year	Grant Funded Revenue Expenditure £	Grant Funded Capital Expenditure £	PCN Funded Revenue Expenditure £	Total Expenditure £
2018/2019		35,000		35,000
2019/2020	730	298,343		299,073
2020/2021	120			120
2021/2022		151,649		151,649
2022/2023		350,417		350,417
2023/2024		312,237		312,237
2024/2025	230,000	136,524		366,524
2025/2026			265,125	265,125
Total	230,850	1,284,170	265,125	1,780,145

6.3 **LEZ Operational Expenditure**

- 6.3.1 As LEZs are a new enforcement and penalty charge system within Scotland, there was a significant degree of uncertainty around the expected operational revenue. As such, Scottish Government funding in financial year 2024/2025 included enforcement and back-office staff costs. Total revenue grant funding for these activities in 2024/2025 amounted to £230,000.

- 6.3.2 In 2025/2026, with no Scottish Government funding received, income from the scheme fully met operating costs, resulting in a net revenue of £48,815 as shown in the table below.

Year	LEZ Income Received from PCN Payments £	PCN Funded Revenue Expenditure £	Net Revenue £
2024/2025	299,839	0.00	299,839
2025/2026	313,940	265,125	48,815

7 Use of LEZ Surplus Revenue

- 7.1 As set out in the legislation, the net revenue of the scheme can only be applied for the purpose of facilitating the achievement of the scheme's mandatory and/or discretionary objectives.
- 7.2 At the end of 2025/2026, the LEZ surplus stands at £348,654. An allocation of £100,000 from the surplus is proposed to be used in 2026/2027 to fund projects that support the scheme's objectives. Projects include city-centre greening measures to create a greener and more attractive environment for pedestrians and visitors.
- 7.3 LEZ income is expected to decline in future years; therefore, the remaining surplus revenue will be retained to help meet the future costs of operating and maintaining the LEZ infrastructure.

8 Next Steps

- 8.1 Following approval by the Dundee City Council Climate, Net Zero and Environment Committee the report will be submitted to the Scottish Ministers who will then lay the report before Parliament.
- 8.2 An update report will be published on an annual basis, with the next report detailing the LEZ performance for financial year 2026/2027.

APPENDIX A: MAP OF THE LEZ AND SCHEDULE OF ROADS WITHIN THE LEZ

Figure 1: Map of the LEZ



Figure 2: List of Streets in the LEZ

Road Name	Part of Road Which Forms Part of LEZ
Allan Lane	Full length
Albert Square	Full length
Argyllgait	Full length
Bank Street	Full length
Barrack Street	Full length
Bell Street	Between Victoria Road and Constitution Road
Cameron's Close	Full length
Candle Lane	Full length
Castle Street	Full length
Chapel Street	Full length

Road Name	Part of Road Which Forms Part of LEZ
Commercial Court	Full length
Commercial Street	Full length
Constitution Road	Full length
Courthouse Square	Full length
Couttie's Wynd	Full length
Cowgate	Full length
Crichton Street	Full length
Dock Street	Between Whitehall Crescent and Commercial Street/A991 junction
Euclid Crescent	Full length
Euclid Street	Full length
Exchange Court	Full length
Exchange Street	Full length
Forester Street	Full length
Gellatly Street	Full length
High Street	Full length
Irvine's Square	Full length
Johnston Street	Full length
King Street	Between St Andrew's Street and North Marketgait
Malthouse Close	Full length
Mary Ann Lane	Full length
Meadow Entry	Full length
Meadowside	Between Meadow Lane and Constitution Road
Murraygate	Full length
Nethergate	Between West Marketgait and Crichton Street
Nicholl Street	Full length
North Lindsay Street	Full length
Panmure Street	Full length
Peter Street	Full length
Pullar's Close	Full length
Queen Street	Full length

Road Name	Part of Road Which Forms Part of LEZ
Ratray Street	Full length
Reform Street	Full length
Royal Exchange Lane	Full length
Seagate	Between Commercial Street and East Marketgait
Shore Terrace	Full length
Soapwork Lane	Full length
South Ward Road	Full length
St Andrew's Lane	Full length
St Andrew's Street	Full length
Sugarhouse Wynd	Full length
Trades Lane	Full length
Union Street	Full length
Ward Road	Full length
West Bell Street	Full length
Whitehall Crescent	Full length
Whitehall Street	Full length
Willison Street	Full length
Yeaman Shore	Full length

APPENDIX B: VEHICLE SCOPE, EMISSION STANDARDS, EXEMPTIONS AND PENALTY CHARGE LEVELS

Table 1: Vehicle Type Approval Categories for the Dundee LEZ

Vehicle	Vehicle Category	Description
Light passenger vehicles	M1	Vehicles designed and constructed for the carriage of passengers and comprising no more than eight seats in addition to the driver's seat.
Minibus	M2	Vehicles designed and constructed for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass not exceeding five tonnes.
Bus and coach	M3	Vehicles designed and constructed for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass exceeding five tonnes.
Light Goods Vehicles (LCVs)	N1	Vehicles designed and constructed for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes.
Heavy Goods Vehicles (HGVs)	N2	Vehicles designed and constructed for the carriage of goods and having a maximum mass exceeding 3.5 tonnes but not exceeding 12 tonnes.
	N3	Vehicles designed and constructed for the carriage of goods and having a maximum mass exceeding 12 tonnes.

Table 2: Compression Engine (Diesel), LEZ Emission Standards

Vehicle Category	Emissions Standards	Euro Category
Heavy-duty vehicles (eg HGVs and buses/coaches)	Euro VI	M2, M3, N2, N3
Light passenger and light goods vehicles	Euro 6	M1, M2, M3, N1, N2
Special category vehicles: - an ambulance (which is not exempt under the Regulations); - a hearse; and - a motor caravan.	Euro 6	M1, M2, M3

Table 3: Positive Ignition (Petrol and Gas) Engine, LEZ Emission Standards

Vehicle Category	Emissions Standards	Euro Category
Heavy-duty vehicles (eg HGVs and buses/coaches)	Euro IV	M2, M3, N2, N3
Light passenger and light goods vehicles	Euro 4	M1, M2, N1, N2
Special category vehicles: - an ambulance (which is not exempt under the Regulations); - a hearse; and - a motor caravan.	Euro 4	M1, M2, M3

Table 4: National Exemptions Applying to the Dundee LEZ

Vehicle Type or Classification	Description
Emergency vehicles	The vehicle is being driven by any person who is: - undertaking their duty as a constable - providing a response to an emergency at the request of the Scottish Ambulance Service Board - exercising the functions of the Scottish Ambulance Service Board, the Scottish Fire and Rescue Service, Her Majesty's Coastguard or the National Crime Agency
Naval, Military, or Air Force Vehicles	Vehicles being used for naval, military or air force purposes.

Vehicle Type or Classification	Description
Historic Vehicles	- the vehicle was manufactured, or registered under the Vehicle Excise and Registration Act 1994, for the first time at least 30 years ago - the vehicle is no longer in production, and - the vehicle has been historically preserved or maintained in its original state and has not undergone substantial changes in the technical characteristics of its main components.
Vehicles for Disabled Persons*	- the vehicle is being driven by any person who is in receipt of a badge (a blue badge) that has been issued under section 21(2) of the Chronically Sick and Disabled Persons Act 1970; - a passenger in the vehicle has been issued with a badge under that section of that Act, or; - A badge for the vehicle has been issued under section 21(4) of that Act; - a reduction in annual rate of vehicle excise duty applies because the vehicle is being used by a disabled person in receipt of personal independence payment at the standard rate; or - vehicles registered with a 'disabled' or 'disabled passenger vehicles' tax class e.g. the vehicle is exempt from payment of vehicle excise duty under paragraph 19(1) or 20(1) of schedule 2 of the Vehicle Excise and Registration Act 1994 (exemptions from excise duty for vehicles used by disabled persons).
Showman Vehicles	Vehicles described as either “showman’s goods vehicle” or “showman’s vehicle” according to section 62(1) of the Vehicle Excise and Registration Act 1994. Note: these are highly specialised vehicles used for the purposes of travelling showmen, where the vehicle is used during the performance, used for the purpose of providing the performance or used for carrying performance equipment.

*Note: blue badges are assigned to a person, not a vehicle, so a blue badge holder could travel in any vehicle, and the rules of the blue badge would be applied to that vehicle on that day of travel.

Table 5: Penalty Charges Applying to the Dundee LEZ

	Initial Penalty Charge	Subsequent Penalty Charges			
Vehicle Category	1	2	3	4	5
Light Passenger Vehicle	£60	£120	£240	£480	£480
Minibus	£60	£120	£240	£480	£960
Bus and Coach	£60	£120	£240	£480	£960
Light Goods Vehicle	£60	£120	£240	£480	£480
Heavy Goods Vehicle	£60	£120	£240	£480	£960
Special Purpose Vehicle (SPV)	£60	£120	£240	£480	£480

APPENDIX C: LEZ STATEMENT OF ACCOUNT

Under the powers granted by Part 2 of the Transport (Scotland) Act 2019, and in accordance with The Low Emission Zones (Emission Standards, Exemptions and Enforcement) (Scotland) Regulations (hereafter referred to as “the regulations”) 2021, Dundee City Council has introduced a Low Emission Zone. A low emission zone (LEZ) is an area where only certain vehicles are allowed to enter based on their emissions standards. The LEZ was introduced to address air pollution in the city centre, mainly nitrogen dioxide (NO₂), caused by road traffic. The LEZ comprises an area of approximately one square mile of the City Centre.

Enforcement of the zone officially commenced on 30 May 2024 after a two-year grace period, and the regulations now apply to all vehicles entering the zone. When a non-compliant vehicle is detected in the zone, a Penalty Charge Notice (PCN) is issued to the registered keeper of the vehicle.

The regulations specify that any local authorities operating an LEZ scheme must keep accounts for the duration of the scheme’s operation. This account should outline the costs of proposing, making, and operating the scheme.

The following table sets out the costs of operating the scheme in financial year 2025/2026:

	£
Employee costs	134,485
Hardware/Software Provision	77,689
Administrative costs	7,948
Royal Mail Tracked 48	45,003
Capital expenditure	0
Total expenditure	265,125