

T: 0300 244 4000

E: [scottish.ministers@gov.scot](mailto:scottish.ministers@gov.scot)  
E: [scottish.ministers@gov.scot](mailto:scottish.ministers@gov.scot)

Clare Haughey  
Convener  
Health, Social Care and Sport Committee  
Scottish Parliament  
Edinburgh  
EH99 1SP

26 February 2026

Dear Clare,

## **ASSISTED DYING FOR TERMINALLY ILL ADULTS (SCOTLAND) BILL – SCOTTISH GOVERNMENT VIEW ON REVISED FINANCIAL MEMORANDUM**

As raised in my letter of 4 February 2026, please find attached a memorandum setting out the Scottish Government's views on the revised financial memorandum prepared for the Assisted Dying for Terminally Ill Adults (Scotland) Bill, which was published on 10 December 2025.

As I alluded to in my letter of 16 October 2025, both the Scottish Government and NHS Scotland are required to deliver a balanced budget. As such, any costs associated with the Bill, should it pass, will require a degree of reprioritisation, although we would always seek to keep any negative impact to a minimum. With that in mind, the Scottish Government does not agree with the assumption that much of the provision of assisted dying would be absorbed into existing budgets or the conclusion that the Bill will have minimal cost implications.

That being said, we recognise the challenges of accurately estimating the costs of delivering this Bill, particularly given that, at this stage, the Bill does not set out a model of delivery. There remain many uncertainties as to the overall costs of the Bill, not least as there may be amendments at Stage 3 that further impact these considerations. As such, we have not attempted to provide an alternative estimate, but simply to provide a view (with illustrative figures where it is possible to provide these) on some of the assumptions made and some of

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
[www.gov.scot](http://www.gov.scot)

**INVESTORS IN PEOPLE**™  
We invest in people Silver



the costs included. This is to allow Members of Parliament to more fully consider the implications of the Bill at Stage 3.

I hope that the Committee and Parliament finds this helpful.

Yours sincerely,

**NEIL GRAY**

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
[www.gov.scot](http://www.gov.scot)

**INVESTORS IN PEOPLE**™  
We invest in people Silver



# MEMORANDUM FROM THE SCOTTISH GOVERNMENT TO THE SCOTTISH PARLIAMENT'S HEALTH, SOCIAL CARE AND SPORT COMMITTEE

## Introduction

1. A Financial Memorandum (FM) was prepared on behalf of Liam McArthur MSP, by the Scottish Parliament's Non-Government Bills Unit (NGBU). This was published on 27 March, to accompany the Bill on introduction.
2. Mr McArthur sent follow-up letters to the Health, Social Care and Sport Committee on 17 June and 14 October, revising the costs in the original FM (which had set out year 1 and ongoing costs per annum of £277,746 - £358,194). These letters indicated that the net effect of these revisions was year 1 costs of £263,434 - £313,882, rising year-on-year from between £23,107 and £36,555 in year 2, to between £156,067 and £362,230 in year 20.
3. A revised FM was posted on 10 December 2025, adjusting those estimates to account for the estimated cost of amendments made at Stage 2 (those that were determined to have substantive cost implications). It also further revised figures based on clarifications provided to the lead Committee at Stage 1 and inserted additional costs based on further information provided during the Committee evidence stage (e.g. the Scottish Government's views on training costs). This led to a revised estimate of year 1 costs of £4,425,890 - £4,530,306, rising year-on-year from between £68,063 and £133,501 in year 2, to between £598,813 and £1,262,041 in year 20 – with an additional cost of approximately £1,750,350 every three years. To maintain consistency and provide a clearer view of the cost implications of amendments made to the Bill, costs were kept at 2023/24 rates.
4. The revised FM concludes that, where costs are incurred, these are estimated to be relatively low due to the small numbers of people likely to be involved, with costs being absorbed by existing infrastructure.

## Scottish Government's View on the Revised Financial Memorandum

5. In a memorandum to the Health, Social Care and Sport Committee on 30 September 2024, the Scottish Government set out an initial view on the Bill as introduced, including views on its financial impact.
6. In it, the Scottish Government noted that it was “difficult to assess the accuracy of the estimated costs/savings in the Financial Memorandum, given the uncertainty around the likely number of cases and, in particular, how they will increase over time”.
7. The Scottish Government also noted that the unit costs of staff time had been underestimated and that training costs had been omitted, and, as such, it was our view that “the costs associated with the Bill could be substantially higher than estimated”.
8. As detailed above, these considerations were, to some extent, taken into account in the revised FM, which used an updated estimate of clinician costs, and provided costs for training, albeit with adjusted assumptions.
9. The Scottish Government has undertaken a review of the updated FM, in order to support Members of the Scottish Parliament in thinking through the implications of the Bill

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)



more fully in advance of the Stage 3 vote (recognising that further amendments may be made at Stage 3 that have additional financial implications).

10. It should be noted that this critique is not intended to replace the FM prepared by the NGBU on behalf of Mr McArthur, but to supplement it.

11. We recognise that the costs set out in the FM are indicative, and that there are many unknowns, including the number of people who would access assisted dying, should it become legal; how many healthcare professionals would opt-out (or opt-in) of providing this service; and how it would ultimately be delivered, given that the Bill, as amended at Stage 2, does not set this out. As such, the below should be treated as a broad estimate and not a full financial analysis of the Bill.

## **Salary and Time Estimations**

### Registered Medical Practitioners

12. The original FM suggested that the average clinical time taken in participation in the lawful assisted dying process would be between 6 and 17 hours per case. Taking account of amendments made at Stage 2, the revised FM has amended this to between 6 and 18 hours (or 19 hours in a small number of cases – 6 in year 1, rising to 100 in year 20).

13. Paragraph 73 suggests that the additional hour (taking the maximum to 18 hours) has been added to take account of the addition of 6(2)(aa), at Stage 2, which requires the coordinating registered medical practitioner (RMP) to ascertain whether the person seeking an assisted death has been provided with, or offered, appropriate social care relevant to their terminal illness. However, paragraph 78 seems to suggest that the additional hour is to take account of all of the amendments that are anticipated to have resource implications for RMPs. It is hoped that Mr McArthur may be able to provide some clarity around this point.

14. Given the increase from 17 hours to 18 hours and based on the estimated number of people going through the process and the average of salaries of RMPs, the revised FM suggests that the overall cost of clinician time will be between £23,200 and £63,400 in year one, rising to between £373,200 and £1,022,800 in year 20. This includes the costs of health professionals being consulted by the assessing RMPs in half of all cases (see Social Workers and Other Health Professionals, below). The costs also appear to include an extra hour of RMP average salary in a quarter of all cases to account for nurse involvement, this is discussed further below (see Registered Nurses).

15. The revised FM assumes that GPs would primarily be taking on the role of the RMP and so this service would be provided at general practice level. With that in mind, it should be recognised that there are different rates and arrangements in place for doctors (salaried) and for independent contractor GPs. Given that the Bill simply refers to RMPs, where the Scottish Government have previously provided costs (upon which it is believed the figures in the revised FM are based), these are based on an average across salaries rather than on GP rates.

16. Most importantly, the FM indicates that “it is anticipated that the RMPs would undertake the role as part of their existing employment and thus that costs would be absorbed by existing budgets”. The Scottish Government does not agree with this assessment.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
[www.gov.scot](http://www.gov.scot)

**INVESTORS IN PEOPLE**™  
We invest in people Silver



17. As it stands, the delivery model for the Bill is not clear, and so any discussions around costs are, at this point, purely illustrative. Choices around the model of delivery would need to be made, which could significantly alter the costs involved. However, regardless of the final model of delivery, assisted dying is not, at this point in time, a core general medical service (GMS) provided by General Practitioners. As such, either more resources would need to be put into general practice at a national level to make it a core part of GP services or funds would need to be provided to health boards to make suitable local arrangements.

18. There has also been discussion, throughout the Committee consideration stages, about assisted dying being offered as a separate service, either within or outwith the NHS, and this would again alter the costs in a variety of ways, but without knowing the detail of what such a service would look like and how it would be delivered, it is not possible to estimate the costs of this.

### Registered Nurses

19. The revised FM notes the cost implications of the requirement, added at Stage 2, for additional health professionals (including RMPs at certain points in the process) to be present, alongside nurses acting in the role of the authorised health professional.

20. It suggests that it is likely that the coordinating RMP or an authorised health professional who is a RMP is likely to carry out this part of the process in the majority of cases (an assumption that we would agree with), but allows for nurses performing this role (and therefore requiring accompaniment) in a quarter of all cases (6 in year 1, rising to 100 in year 20).

21. Although it is not entirely clear, given the numbers provided, it is assumed that the additional hour referenced in paragraph 78 of the FM, taking the maximum average clinical time from 18 to 19 hours in a quarter of cases, is intended to allow for the accompaniment of nurses. Again, we would welcome clarity from Mr McArthur on this point.

22. Assuming our understanding is correct, the Scottish Government has some concerns with this approach. First and foremost, we do not believe that one hour would be enough time for this, given that both the nurse and the accompanying RMP (and any additional accompanying health professional, if the RMP is not also carrying out the role set out in 15(4D)) would need to travel to and from the location where the person's assisted death is to take place; to carry out the necessary checks; to provide the person with the substance and wait for them to take it; and to then wait until they have died.

23. Secondly, that hour seems to have been applied for RMPs but, given that the 6 to 18 hours has already been accounted for RMPs in all cases, it would seem that this time should, instead, be allotted to nurses and, therefore, calculated based upon a nurse's salary, rather than an RMPs.

24. More generally, whilst there is an argument that, in the case of nurses, their costs may be absorbed by existing budgets, given that many are directly employed by the NHS (although GP Practice nurses, in particular, are generally employed by GPs), rather than contracted in the same way that GPs are, it must be remembered that this will be a new role and that, whilst they are performing this role, another nurse will need to cover their usual work.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)



## Social Workers and Other Health Professionals

25. The revised FM suggests that enquiries of healthcare professionals, social care and social work professionals who are providing/have provided care to the person, under 7(1)(za) and (zb), are likely to be made in half of all cases, and suggests an average of two hours to respond to these (recognising that this is likely to vary).

26. It should be noted this has been costed for health professionals at the revised FM's average RMP salary of £100 when it could be a wider range of health professionals consulted and so a lower average cost. Annex B sets out the hourly costs for different types of health professionals that the Scottish Government have referred to in calculations.

27. We would also question the assumption that this will only be done in half of all cases, as we believe it is likely that doctors would seek the broadest possible picture whilst carrying out their assessments, given the importance of the decision being made.

### **Staff Training Estimations**

28. The Scottish Government welcomes the inclusion of estimated costs for staff training in the revised FM.

29. The Scottish Government was asked to provide more detail on its assumptions around training and illustrative figures were therefore sent in a letter to the Health, Social Care and Sport Committee on 27 February 2025. The figures given in that letter have been cited in the revised FM, as the basis for which it has provided its own estimates of staff training costs.

30. It is worth noting that (again recognising that there are still overarching questions around how this service would be delivered) the February figures were based on the median time for training suggested in the original FM. As such, these did not account for anything additional that may be considered necessary should the Bill pass, such as ongoing supervision and/or mentoring.

31. We note that the revised FM appears to suggest that a quarter of relevant RMPs and pharmacists, and 12.5% of relevant nurses would opt to be involved in the process and would therefore require training.

32. In August 2025, the Scottish Government produced revised illustrative figures, based on 50% of relevant RMPs, pharmacists and nurses undertaking training, alongside an explanation of our underpinning assumptions, which were provided to the Scottish Parliament Information Centre (SPICe) in September 2025. Further information on this is provided in Annex A.

33. If the training costs, based on February figures, were updated for August 2025 costs, then the revised FM estimate for initial training would be £6,353,757 (as opposed to £4,167,500).

### **Independent Advocacy**

34. The revised FM estimates the use of an advocate in a maximum of half of the cases that begin the process and, using a cost estimate adjusted to current prices (based on the

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)



FM that accompanied the Children (Care, Care Experience and Services Planning) (Scotland) Bill), has estimated that the costs of the advocacy service will be between £7,701 in year 1, rising to £120,951 in year 20.

35. The Scottish Government has significant concerns with the breadth of this provision and how this would factor into its financial impact. In particular, we believe that the definition of “advocacy services” provided for in 14A(4) is much wider than our current understanding of advocacy.

36. As such, given no provider is currently equipped to deliver this type of specialist advocacy, it is likely that a new advocacy service would need to be set up specifically to deal with assisted dying, and it is noted that start-up costs for such a service (including specialist training and insurance costs, given the potential consequences of errors and high level of scrutiny) have not been accounted for in the FM.

## Data collection

37. The revised FM maintains the original FM’s conclusion around the costs of data collection, reporting and review. Namely that:

“It is expected that the costs incurred by Public Health Scotland in producing an annual report to the Scottish Government are expected to be minimal and covered by existing budgets.”

38. The Scottish Government disagrees with this assessment. We are of the view that the data collection as outlined in the Bill would require setting up a new system within PHS, possibly similar to the system used in relation to abortion services, and that the costs associated with that would not be able to be found within existing budgets, unless decisions were made to close other projects to accommodate those costs.

39. PHS have provided indicative costs based on similar work completed. These costs would need to be revised and updated for the relevant time period, when there is a full specification for the work that is required to be undertaken.

- System development - £100,000 - £200,000 (depending on final requirements)
- Ongoing maintenance and hosting of new product - £35,000/year
- 1 wte Data management resource - £67,324 - £80,560/year (based on grade B5 and B6)
- 1 wte Analyst for reporting - £92,466/year (based on 0.2 B7, 0.5 B6, 0.5 B5 costs for 2026/27)

40. We note that the revised FM has provided costings for new sections 22A and 22B (Palliative care assessment and code of practice). This has resulted in an estimated cost for the assessment at £115,000, based on the FM that accompanied the Human Tissue (Authorisation) (Scotland) Bill, while the development of a code of practice has been estimated at £10,000, based on revised costings for the Care Reform (Scotland) Bill.

41. As quoted in the revised FM, our Stage 2 critique noted:

“From a delivery perspective, it would be challenging to measure the impact of the Act on palliative care. This would be reliant on data from PHS, however PHS do not currently

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)



collect data on the availability and quality of palliative care services in the necessary manner. This is, in large part, because, following the introduction of the Public Bodies (Joint Working) (Scotland) Act 2014, it became the responsibility of Integration Joint Boards (IJBs) to plan and resource adult palliative care services for their area, including hospice services, based on local need. In addition, palliative care is delivered across a wide variety of health and social care services, such as care at home services, hospices, care homes and hospitals. As such, new processes and investment would need to be included to support this level of data collection, development and reporting.”

42. As such, while we agree that the estimated total cost of £125k for the assessment and code of practice seems reasonable, we would underline the point that there will be additional, unknown costs associated with research and consultation with palliative and end of life care providers. Likewise, the costs associated with the new processes and investment that would be required to deliver this provision could be significant.

## Offences

43. The revised FM provides costs on the Crown Office and Procurator Fiscal (COPFS) and Scottish Courts and Tribunals Service (SCTS) for prosecuting the offences provided for in the Bill, starting on the basis of zero cases, and costing one and five cases for each offence, at the same rate.

44. We have no comment on the assumptions made about the frequency of cases, but would note, based on the liabilities of the coercion offence, that the data in the revised FM does not cover the full scope of court level involved, as it focuses only on Sheriff Court (Summary) and Justice of the Peace.

45. Bearing in mind that all decisions on what level of court to prosecute cases in are a matter for independent prosecutors within the legal framework, the following should be considered.

- A trial at Sheriff Court under summary procedure can only result in an imprisonment of up to 12 months. For an imprisonment between 12 months and five years it would be marked for prosecution under solemn procedure in the Sheriff Court.
- Where a sentence of more than five years is likely, a case will likely be marked for the High Court, as a Sheriff Court (Solemn) can only sentence up to five years.
- If the circumstances of a case warranted a sentence likely to be in a range close to the maximum penalty as set out in section 21(2)(b) (not exceeding 14 years), this would normally be tried in the High Court. (It is possible for a case prosecuted in the Sheriff Court solemn to be remitted to the High Court for sentencing however, where a Sheriff Court considers its sentencing powers are not sufficient.)

46. As such, and acknowledging the underlying assumption in the revised FM that it is unlikely that such cases would be prosecuted, it should be noted the costings in the revised financial memorandum, only account for Sheriff Court (summary procedure) and Justice of the Peace, and that, as such, the costings available for the coercion offence have not factored in costs for Sheriff Court under solemn procedure or High Court costs, which would be significantly higher.

47. Taking that into account, the Scottish Government estimates that, based on the average costs, as adjusted to 2025/26 figures, the assumptions set out in the FM, in relation

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)



to the coercion offence, would need to be revised from the current range of £0 (no prosecutions) to £4,945 (five prosecutions), to a range of £0 to £156,309.55. However, it is recognised that inclusion of High Court costs account for a large proportion of those costs.

48. Given the assumption, within the revised FM, that such prosecutions are unlikely, and the likelihood that the circumstances of a case would warrant it being tried to the maximum, removing High Court costs from the averages brings these costs down to a range of £0 to £18,297.17, which is still a notable increase from the costs set out in revised FM.

49. The figures for prosecution/court costs were calculated based on using the HMT GDP deflator, as at 16 February 2026.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
[www.gov.scot](http://www.gov.scot)

**INVESTORS IN PEOPLE**<sup>™</sup>  
We invest in people Silver



## TRAINING COSTS (BASED ON 2025/26 FIGURES)

The FM sets out the following figures for training of RMPs, pharmacists and nurses, based on 25% of relevant RMPs and pharmacists and 12.5% of relevant nurses requiring training.

The number of individuals to be trained set out in this table are the Scottish Government's interpretation of what the revised FM has used. This has not been explicitly stated in the revised FM. It is understood that these figures were based on the number of staff in each category set out in the letter sent by the Scottish Government to the Health, Social Care and Sport Committee in February 2025.

### Training costs as direct result of the Bill (paragraph 94 of the revised Financial Memorandum)

	Number of individuals to be trained	Training costs
RMPs	3,097	£1,700,000
Pharmacists	576	£192,500
Nurses	19,399	£2,275,000
Total initial costs (7 hours of training)		£4,167,500
Recurring costs every three years (3 hours of training)		£1,750,350

Updated figures were provided by the Scottish Government to the Scottish Parliament Information Centre (SPICe) in August 2025, which included the following changes from the figures provided to the Health, Social Care and Sport Committee in February 2025:

- All pharmacists were included (rather than managed sector only).
- Midwives were excluded from nursing staff counts.
- All General Medical Council (GMC) RMPs were included, to align with the language of the Bill.
- Staff numbers and salary costs were updated to 25/26 figures.
- Costs for GPs, pharmacists and nurses were calculated with and without oncosts of superannuation and National Insurance (contractor GP costs do not include NI).

If the August 2025 methodology were applied to the proportion of staff in each category, as set out in the revised FM, the figures in the following table are arrived at.

### Training costs using revised FM proportions of staff and SG August 2025 methodology

	Number of individuals to be trained	Training costs
RMPs	5,449	£3,730,572
Pharmacists	1,209	£411,759
Nurses	9,308	£2,211,426
Total initial costs (7 hours of training)		£6,353,757
Recurring costs every three years (3 hours of training)		£2,723,039

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)



**HOURLY COST PER STAFF TYPE IN 2025 (INCLUDING ONCOSTS)**

<b>GPs</b>	£113.65
<b>Non-GP doctors</b>	£93.79
<b>Pharmacists</b>	£48.66
<b>Nurses</b>	£33.94

The figures in the table above assume that pharmacists are paid salaries equivalent to the top of Grade 7 of Agenda for Change and nurses are paid salaries equivalent to the top of Band 5. Costs for GPs, pharmacists and nurses have been calculated with oncosts of superannuation and National Insurance (contractor GP costs do not include NI).

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
www.gov.scot

**INVESTORS IN PEOPLE**<sup>™</sup>  
We invest in people Silver

