



The Scottish Parliament
Pàrlamaid na h-Alba

Liam McArthur MSP

Clare Haughey MSP
Convener
Health, Social Care and Sport
Committee
c/o Clerk to the Committee

4 March 2026

Dear Clare

**Assisted Dying for Terminally Ill Adults (Scotland) Bill – Member in Charge
response to Scottish Government view on Revised Financial Memorandum**

I am writing to follow up on some of the points raised in the letter you received from the Cabinet Secretary for Health and Social Care on 26 February, which set out the Scottish Government's view on the Revised Financial Memorandum (FM) that was published following the Assisted Dying for Terminally Ill Adults (Scotland) Bill being amended at Stage 2.

I welcome the opportunity to clarify the assumptions that were made in the Revised FM. In doing so, I would reiterate the challenges and uncertainties involved in providing estimated costs. I remain confident that, despite those challenges, the Revised FM presents a coherent, evidence-based and proportionate estimate of likely costs resulting from the Bill as amended at stage 2. The clarifications below should provide assurance on the issues raised by the Scottish Government.

Salary and time estimations - Registered Medical Practitioners

The Cabinet Secretary's letter includes the following query at paragraph 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.”

The Revised FM summarises, at paragraph 71, the amendments agreed to at stage 2 that are expected to have a notable cost implication for clinician hours. These relate to the requirement:

- that the coordinating RMP (cRMP) ascertains the provision, or offer, of appropriate social care to the person seeking an assisted death (section 6(2)(aa));
- that RMPs make enquiries, if they consider appropriate, of anyone who is providing/has provided health or social care or social work services to the person, and to also require assessing registered medical practitioners to consider seeking input from health or social care or social work professionals – for any assessment on any relevant matter (section 7(1)(za) and (zb)); and
- that a registered nurse performing the role of the authorised health professional (AHP) must be accompanied by the cRMP or another AHP who is not a nurse when carrying out certain functions (section 15(3)(aa) and 15(4D)).

Paragraph 73 of the Revised FM estimates an additional one hour of clinician time for the cRMP to assess whether any social care provided is appropriate, or whether (in the absence of it being provided) the person was offered it. This additional hour takes the upper end limit estimated for the amount of an RMP’s time being taken up by participating in the process – originally estimated at 17 hours per case – up to 18 hours per case.

The provisions in section 7(1)(za) and (zb) relate to the assessment to be made by the RMP under section 6, as amended at stage 2 (including section 6(2)(aa)), in particular regarding potential further input from other health professionals, and from social care and social work professionals. The Revised FM assumes (at paragraph 74) that the majority of additional costs as a result of these provisions would fall more on social care and social work professionals, and is accordingly costed elsewhere in the Revised FM.

In relation to the provisions in sections 15(3)(aa) and 15(4D), relating to registered nurses requiring accompaniment by the cRMP or an AHP who is not a nurse, a further additional one hour of RMP time is estimated in a quarter of all cases (6 in year 1, rising to 100 in year 20).

The total estimated number of RMP hours set out in paragraph 78 of the Revised FM therefore accounts for the increased costs likely to be incurred by the new provisions summarised above, including:

- One additional hour of RMP time per case is estimated to ascertain the provision or offer of appropriate social care (section 6(2)(aa)), which is set out in paragraph 73. This takes the upper end limit from a maximum of 17 hours per case to a maximum of 18 hours per case;
- The enquiries in section 7(1)(za)/(zb) are part of the same assessment process triggered by section 6(2)(aa). Their incremental workload for RMPs is already covered by the additional hour at paragraph 73, because most of the work arising from these enquiries is expected to fall to social care/social work professionals (costed separately); and
- One further additional hour is estimated, in a quarter of cases, to account for an RMP having to accompany a registered nurse who is performing the role of AHP in undertaking certain functions in the assisted dying process, taking the upper end limit to a maximum of 19 hours in a quarter of cases.

Registered nurses

The Cabinet Secretary's letter also includes the following query at paragraph 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.”

As set out in the section above, this understanding is correct; the one further additional hour in a quarter of cases is intended to account for an RMP's time to accompany a nurse undertaking certain functions as an AHP.

For the avoidance of doubt, the time undertaken by the registered nurse themselves acting as an AHP throughout the assisted dying process is accounted for in the overall estimated anticipated clinician hours per case set out in paragraphs 68 to 83 of the Revised FM (i.e. between 6 and 18 hours in most cases and up to 19 hours where an RMP is required to accompany a nurse who is undertaking certain functions).

The original estimate of 6 to 17 hours per case was based on reliable international evidence from Queensland, and the increased upper limits set out in the Revised FM as a result of stage 2 amendments are intended to provide a greater maximum possible range of anticipated clinician hours, accounting for potentially significant variations in the hours of work required in each individual case.

Moreover, the rate at which these hours were costed in the Revised FM (£100 per hour) was based on the Scottish Government's own figure for the estimated average salary of a health worker participating in the assisted dying process. This was used to minimise the risk of underestimation, and to account for a wider range of health professionals who may be involved in assisting a person to use an approved substance to end their own life – from pharmacists and registered nurses, to GPs and consultants.

Naturally, the estimated costs per case set out in the Revised FM will likely represent an overestimate in some cases depending on the salary of the health worker who is working on the case. It is not possible to predict exact costs, but I am confident that the figures set out in the Revised FM present a reasonable, evidence-based and justified estimate of the range of potential costs of clinician hours per case.

I hope that the Committee finds these clarifications helpful.

Yours,

A handwritten signature in blue ink, appearing to read 'Liam McArthur', written in a cursive style.

Liam McArthur