

Dog Theft (Scotland) Bill

Financial Memorandum

Introduction

1. As required under Rule 9.3.2 of the Parliament's Standing Orders, this Financial Memorandum is published to accompany the Dog Theft (Scotland) Bill, introduced in the Scottish Parliament on 17 February 2025. It has been prepared by the Parliament's Non-Government Bills Unit on behalf of Maurice Golden MSP (the Member).
2. The following other accompanying documents are published separately:
 - Explanatory Notes (SP Bill 58–EN);
 - a Policy Memorandum (SP Bill 58–PM);
 - a Delegated Powers Memorandum (SP Bill 58–DPM); and
 - statements on legislative competence made by the Presiding Officer and the Member in Charge of the Bill (SP Bill 58–LC).

Background

Provisions of the Bill

3. The aim of the Bill is to create a statutory offence of dog theft, with a maximum sentence of five years in prison and/or the maximum fine level available to the court that the person is tried in. The Bill also explicitly provides for the addition of an aggravating factor in relation to the theft of an assistance dog,¹ and the introduction of victim statements in relation to the offence of dog theft. The introduction of victim statements is designed to enable the court to take into account the emotional impact of the loss of a dog on the person.

4. Dog theft, or dog abduction as it is also described, currently falls under the common law offence of theft. The Member believes there is a clear need for a specific, tailored offence of dog theft. He believes that the current number of prosecutions for stealing a dog is potentially significantly lower than the number of actual cases of dog theft, and that the introduction of a specific crime of dog theft with associated proportionate punishments would be used more in practice than prosecuting such cases under the broader offence of common law theft. He believes that common law theft

¹ Existing aggravating factors would also apply to the new offence of dog theft.

places an emphasis on the monetary value of an object, and that, in respect of the theft of a dog, there is insufficient focus on the emotional importance to the individual of having a sentient being taken from them. A dog is irreplaceable, whereas most inanimate objects can be easily bought or claimed from insurance to replace the item stolen.

5. The Member also believes that the process followed in considering punishment for the individual convicted should take into account the emotional impact on the owner to a greater extent than at present. The Member has considered closely the policy behind the provisions in the UK Pet Abduction Act 2024, which applies to England, Wales and Northern Ireland. Wherever relevant, the Member has sought to emulate the policy provisions of the Act within his Bill. For example, the proposed maximum levels of fines and terms of imprisonment within his Bill are the same as the UK Act.

6. The Member is concerned that current data does not reflect the extent of the problem. He considers that accurate data is crucial in ensuring that the extent of the level of dog theft is understood, including any particular patterns and trends. He also considers that it is essential that the response to crime is appropriately targeted. Detailed data would enable the enforcement authorities to identify where more focus and resource is required to tackle the crime, thus improving enforcement. Improved enforcement, a tailored criminal offence used more frequently than the current offence, accurate data reflecting punishments, and an increased awareness that dog theft will be punished, including by imprisonment, would also generate a deterrent effect.

7. The Member has also considered possible aggravating factors that may be applied in respect of the new offence. The Member considers that the underlying principle in the application of numerous existing aggravating factors to the new offence of dog theft is the need for increased punishment for anyone who deliberately targets a vulnerable person by stealing their dog, or who undertakes dog theft on a large scale, causing trauma to multiple dogs and people.

8. Having applied this principle and considered all existing aggravating factors, the Member has identified a gap in these aggravating factors in respect of the theft of an assistance dog. Given that an individual relies on an assistance dog to carry out day to day functions and to provide them with independence as well as providing mental health benefits, the Member considers that deliberately taking or detaining a dog that is known to be an assistance dog compounds the severity of the offence committed under the Bill.

Data on dog theft

9. Theft is recorded in crime statistics in Scotland as a “crime of dishonesty”. In 2023-24 there were 111,054 crimes of dishonesty, an increase of 7% from the previous year. Within that category, there were 34,311 recorded instances of “other theft” in that year. Dog theft would currently generally be recorded within this category, although there may be instances where dog theft has not been categorised or recorded as such

This document relates to the Dog Theft (Scotland) Bill (SP Bill 58) as introduced in the Scottish Parliament on 17 February 2025

due to other criminality, such as housebreaking or theft from a motor vehicle, being involved in the offence.²

Incidence of dog theft in Scotland

10. Specific data on the incidence of dog theft is difficult to capture, given that the offence is currently prosecuted under the wider common law offence, and recorded within the broad categories referred to above. It is therefore reasonable to assume that the available data underrepresents the extent of dog theft in Scotland. As set out below, there are a range of estimates available from different sources using distinct methodologies.

11. The Member's consultation highlighted that dog theft was considered to have increased during the Covid-19 pandemic, with estimates on the levels varying from 88 cases³ from April 2020 to March 2021 (Police Scotland data)⁴ to 193 cases during 2020 (Kennel Club).⁵

12. According to a [written answer](#) to a parliamentary question on 25 July 2024,⁶ the number of recorded dog thefts was 48 in 2019-20 and 60 in 2020-21. In the written answer, the Cabinet Secretary for Justice and Home Affairs stated that this data excluded disputes over ownership, and was sourced from 'Recorded Theft of Dogs in Scotland April 2019 – March 2021', which was published by Police Scotland's Analysis and Performance Unit on 14 June 2021 in response to queries Police Scotland had received relating to dog theft.⁷ The document made clear that the reason for the 2020-21 data showing that there were 60, rather than 88, incidences in that year was the exclusion of disputes over ownership (including domestic incidents between separating couples) from the figures. Similarly, the figure of 48 cases in 2019-20 excluded ownership disputes. As this Bill provides for such disputes to be excluded from the new offence, for the purposes of this Memorandum the figure of 60 for 2020-21 is being used as a baseline in respect of the number of reported thefts of dogs.

13. In the four years since that data was published, and in light of the increase in demand for dogs during the pandemic and consequential increase in the monetary value of dogs, there is some evidence to suggest that this figure of 60 may have increased significantly.⁸ Moreover, there is evidence of an increase in organised crime based on this increase in monetary value. As highlighted in the Policy Memorandum, the Pet Theft Taskforce, in a policy paper in 2021, indicated that there was some evidence of "systematic dog theft" through organised crime taking place, resulting from

² [Recorded Crime in Scotland, 2023-24 - gov.scot](#)

³ As highlighted in the next paragraph, this figure included cases where the issue related to a dispute over ownership or a domestic incidents. With these excluded, the figure was 60.

⁴ [Recorded Theft of Dogs in Scotland April 2019 – March 2021 | Police Scotland](#)

⁵ [Nearly 200 suspected dog thefts in Scotland in 2020, say police](#)

⁶ [Written question and answer: S6W-28379 | Scottish Parliament](#)

⁷ [Recorded Theft of Dogs in Scotland April 2019 – March 2021 | Police Scotland](#)

⁸ See, for example, the Kennel Club research referred to above ([Nearly 200 suspected dog thefts in Scotland in 2020, say police](#)), and the findings of the Pet Theft Taskforce in respect of the increase in demand for, and price of, dogs ([Pet Theft Taskforce](#)).

This document relates to the Dog Theft (Scotland) Bill (SP Bill 58) as introduced in the Scottish Parliament on 17 February 2025

the increase in the value of dogs during the COVID-19 pandemic.⁹ A further factor to consider in deciding whether the current figures for dog theft may be significantly higher than the figure recorded by Police Scotland for 2020-21 is the possible underreporting of dog theft by the public if individuals do not consider that such a crime would be investigated and prosecuted.

UK data

14. In advance of the Pet Abduction Bill being introduced to the UK Parliament, research was carried out on behalf of the Pet Theft Reform Campaign. Data was gathered through FOI requests to police forces in England and Wales, but the research notes that not all requests were answered and that there are some limitations around the data based on different approaches to the way forces record incidents of theft. The findings are therefore based on 33 of 43 police forces in England and Wales that responded to FOI requests and gave data for both 2019 and 2020:

“There was a total of 1504 offences of ‘dog theft’ recorded by the police in 2020, which compares to 1452 in 2019 (for the same 33 forces) equating to a 3.5 % increase year on year. When compared to the 3-year average for the same 33 forces, the 2020 data reflects a 5% increase.”¹⁰

15. Others have attempted to research using a similar approach, though the reliability of data is limited. These include security services such as Safe¹¹ and ADT services.¹²

16. In addition, Direct Line submitted FOI requests to all UK police forces for updates on dog (and animal) thefts since 2015. The document summarising the responses received stated that:

“All but two (95%) [police forces] responded, although some forces weren’t able to provide data for their force area. To estimate the total number of stolen dogs across the UK a calculation based on the number of dogs stolen per 10,000 people (0.33) was applied to the number of people in the police force areas that were unable to provide data. The average return rate of police forces that did provide data was applied to calculate the number of dogs returned across all forces.”¹³

17. Based on this methodology, Direct Line estimated that 2,290 dogs were stolen across the UK in 2023, a six per cent increase on 2022, when 2,160 dogs were stolen according to Direct Line’s estimates.¹⁴

⁹ [Pet Theft Taskforce Policy Paper September 2021 | GOV.UK](#)

¹⁰ Selby-Fell, H. and Allen, D. (2021) Dog Theft: What can we infer from the evidence so far? 24th February 2021. Available at:

https://www.pettheftreform.com/files/ugd/dfd928_6962d7760ae54dbb83066ccd91ded5c2.pdf

¹¹ [What are the worst areas for dog theft? - Safe](#)

¹² [UK Pet Theft Report 2023 | Most Stolen Pets | ADT](#)

¹³ [Dog theft on the up in 2023 - Direct Line Group](#)

¹⁴ [Dog theft on the up in 2023 - Direct Line Group](#)

18. Applying the 0.33 method referred to in paragraph 16 in Scotland would suggest that estimated dog thefts in Scotland might be around 180 per year. However, arriving at this figure involves extrapolating from data that has already been extrapolated, so may not be wholly robust. Furthermore, this methodology does not take into account regional differences in ownership and crime rates. It assumes that population is the only factor linked to crime rates. It also assumes that the police accurately record dog theft separately and that there are no unreported crimes.

Estimated levels of dog theft

19. Having considered the UK-wide data and incidence of dog theft in Scotland, the Member has sought to estimate figures for the purpose of calculating the costs of the Bill.

20. The Member estimates, based on the work of the Pet Theft Reform Campaign, the Kennel Club and Direct Line, that the number of dog thefts will be significantly higher than the 60 recorded in Police Scotland figures for 2020-21. As rehearsed above, the Member's consultation document for dog theft included a top end of the range estimate of 193 in 2020. This was based on UK-wide figures obtained by the Kennel Club.¹⁵

21. He considers that it is reasonable to assume that there may be between 200 and 300 incidences of dog theft per annum. The lower end of the scale is based on the estimate of Direct Line figures for 2023 (180 incidences). The upper estimate is based on Kennel Club figures for 2020 (193 incidences) and then factoring a year on year increase since 2020 to reflect the increase during the pandemic and beyond, as reflected in the percentage increases shown in the work by the Pet Theft Reform Campaign (5% in a year), the 7% in a year increase in 'crimes of dishonesty' in general and the 25% increase in reported dog thefts between 2019-20 and 2020-21 in Police Scotland figures.

22. The Member requires, in the absence of any other data, to use the latest figures available on dog theft from Police Scotland as an indication of the number of dog thefts reported that could be investigated and prosecuted under common law theft. This Memorandum is not including costs for these existing cases that would currently be funded under the criminal justice system. Therefore, it is estimating costs based on the difference between the latest figures for cases recorded under the existing system (60 per annum) and the number estimated under the new offence (200 to 300 per annum). This would be a range of 140 to 240 new cases per annum.

Estimated numbers of prosecutions

23. It is difficult to assess the number of prosecutions for dog theft in Scotland due to a lack of robust data specific to Scotland. For example, it is not clear from the Police Scotland data how many of the 60 recorded cases of dog theft in 2020-21 resulted in

¹⁵ [Nearly 200 suspected dog thefts in Scotland in 2020, say police](#)

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charges being brought, or prosecutions. However, data from across the UK from Blue Cross, the Kennel Club and academics would suggest limited success in apprehending suspects across the UK and progressing to charges being brought and prosecutions completed.

24. According to Kennel Club research carried out in 2021, 98% of dog abductions resulted in no-one being charged.¹⁶ In 54% of the cases recorded during 2020, no suspect was identified.¹⁷ Similar figures were highlighted in an academic study by Dr Helen Selby-Fell (The Open University) and Dr Daniel Allen (Keele University) which indicated charge rates of less than 5% (and potentially as low as 1%).¹⁸ Blue Cross estimated that, in total, only 1% of dog abduction cases resulted in prosecution.¹⁹

25. It is the Member's view that the research by Blue Cross, the Kennel Club and by Drs Selby-Fell and Allen demonstrate that far too few cases of dog theft are currently prosecuted. He would like to see the proportion of cases prosecuted increase, and he considers that the provisions of the Bill, in creating a specific statutory offence, and in requiring additional data to be collected to inform annual reports, may help to increase the proportion of prosecutions that are brought for theft of a dog.

26. To ensure that the estimated costs for the purposes of this Memorandum are generous estimates, and on the basis that the Member hopes that a tailored offence (and improved data and targeting of resources resulting from it) will lead to a rise in successful prosecutions, this Memorandum estimates figures on the higher percentage rate of prosecutions.

27. The Memorandum assumes that, at present, 1% of dog thefts lead to prosecutions. Assuming that the number of dog thefts that are reported to the Police and recorded as dog thefts per year sits at around 60, the number of prosecutions could be very low. The assumption is that the higher estimate of (at most) 5% of recorded cases resulting in charges being brought being achieved would still be a very low level of prosecutions for this crime. This Memorandum factors in an uplift, based on a more effective implementation of the Member's policy, to assume that 7% of existing cases would result in prosecutions. This assumption is made on the basis that 1% are currently already prosecuted and, given that some cases may be prosecuted under common law theft, the Member anticipates an additional 6% of cases being prosecuted. The calculations below are based on that logic.

28. As noted above, the Memorandum estimates that there are around 200 to 300 cases of dog theft per annum, and that **140 to 240** of these would be additional cases for the police. If 6% of those cases are prosecuted this would mean that **8 to 15** of these cases would result in additional prosecutions.²⁰

¹⁶ [New figures show scale of dog theft | Kennel Club](#)

¹⁷ [New figures show scale of dog theft | Kennel Club](#)

¹⁸ Selby-Fell, H. and Allen, D. (2021) Dog Theft: What can we infer from the evidence so far?

¹⁹ [Take the lead on dog theft | Blue Cross](#)

²⁰ The precise figures are 8.4 (6% of 140 additional cases) and 14.4 (6% of 240 additional cases). To give a range, the lower figure has been rounded down to 8 and the upper figure has been rounded up to 15.

This document relates to the Dog Theft (Scotland) Bill (SP Bill 58) as introduced in the Scottish Parliament on 17 February 2025

29. The Member hopes that over time the number of thefts decrease, not least as a result of the deterrent effect of this new offence being created and used. However, he is realistic about the scale of the challenge, including the challenge of identifying the culprit in some circumstances. He is also aware that in some circumstances, such as where a large volume of expensive dogs are stolen (for example, organised crime involving stealing from a breeder of a large number of dogs), that the offence of common law theft could still be used with relevant aggravations applied.

Costs on Scottish Administration

Cost of new offence of dog theft

Overview

Cost of dealing with additional cases of dog theft

30. Turning to the cost of dealing with additional cases of dog theft, the following paragraphs seek to project those costs through from reporting of the case to potential fine or imprisonment. By nature, these costs fall largely on four organisations, namely Police Scotland, the Crown Office and Procurator Fiscal Service, the Scottish Courts and Tribunals Service and the Scottish Prison Service. There are also some costs in respect of community payback orders that will fall on local authorities but which, for ease of reference and accounting, are factored into this section.

Police Scotland

31. Firstly, there will be a cost to Police Scotland arising from the likely increase in the number of cases of dog theft that may be recorded as a result of the provisions of the Bill. As set out above, this is estimated at between 140 and 240 additional cases.

32. As set out above, the reasons for a gap between the number of dog thefts recorded by Police Scotland and incidences of such theft may relate to numerous factors including under-reporting of the offence and/or to offences of dog theft not being categorised or recorded as such due to other criminality being involved in the offence (for example a dog being stolen from a car may be recorded as “theft from a motor vehicle” with no reference to the dog).

33. The Member therefore considers that it is reasonable to assume that the provisions of the Bill may result in around 140 to 240 additional cases of dog theft being investigated by Police Scotland under this new offence.

34. Assessing any average range of costs to Police Scotland of recording a crime, creating and investigating a case, and arresting and charging an individual is challenging. There are many variables, including: the nature of the crime and scale of associated investigated; whether a suspect is identified; and whether charges can be brought, amongst others. There is limited data available on this range of costs.

This document relates to the Dog Theft (Scotland) Bill (SP Bill 58) as introduced in the Scottish Parliament on 17 February 2025

35. The Financial Memorandum accompanying the Dogs (Protection of Livestock) (Amendment) (Scotland) Bill²¹ stated that Police Scotland estimated the average cost of a constable's time to be £60 per hour. As this was in 2020, the equivalent at 2024-25 prices would be £69.40 per hour.²²

36. Assuming that, on average, each case carried through to charges being made might require around 25 hours of work in total at constable level or similar grade (an estimate which would include responding to the report, taking statements, investigations, arrest, interviews, charging and making a report to the Procurator Fiscal), this would mean that the average cost per case in respect of Police Scotland time of each case of dog theft would be £1,735 (25 hours x £69.40 per hour).

37. Assuming a potential increase of **140 to 240** crimes reported and investigated per annum under the new offence, there is then a need to estimate how many would progress to charges being brought. Many of the cases reported may not be pursued due to limited evidence and the subsequent challenge of identifying who took the dog. Paragraphs 27 and 28 above estimate that an additional 6% of those 140 to 240 cases may result in prosecution. Therefore, it is assumed that that between 8 and 15 new cases²³ will result in prosecution. As set out in paragraph 36, a figure of around £1,735 (25 hours of police work) is assumed for each of these cases that lead to prosecution.

38. In respect of those cases which do not lead to prosecution, it is possible that the reasons for this being the case could relate to the case warranting limited investigation due to limited evidence and potentially a lack of resource to investigate the crime. It is also possible that a number could remain unreported, meaning zero cost to the police.

39. The limitations of making a calculation are notable²⁴ but, for the purposes of including best estimates in this Financial Memorandum, additional police costs as a result of the Bill are being assumed to be at the top end of the range of additional prosecutions projected to take place (**which paragraph 28 estimates to be 15 prosecutions**). Using the estimate of £1,735 per case this would mean an additional **£26,025** of costs for these **15** prosecutions per annum. There will also be a cost of investigation of the remainder of the 140 to 240 cases which do not proceed to prosecution. The Member anticipates that these will not require as significant police resource, and indeed many may involve no police resource at all due to remaining unreported. There is a lack of published data available to enable the Member to fully project what level of resource may be involved. However, given this level of uncertainty, and in light of the importance of ensuring that there are ample police resources to contribute to the effective implementation of this policy, the Member wishes to include a total cost of £50,000 per annum to Police Scotland to seek to take into account the cost of more complex investigations, some of which lead to charges and some which will not,

²¹ [Dogs \(Protection of Livestock\) \(Amendment\) \(Scotland\) Bill - Financial Memorandum | Scottish Parliament](#)

²² [Real terms calculator – SPICe Spotlight | Solas air SPICe](#) - All real terms calculations in this document are based on the January 2025 GDP deflators update.

²³ 8.4 rounded down. to 14.4 rounded up for the purposes of a range.

²⁴ The following response to an FOI request by Police Scotland shows that figures for investigation of dog theft are not published: [23-0037-dl-response.docx](#)

and to account for thefts which require investigations but ultimately do not progress to charges being brought. Furthermore, the Member recognises that there will be some further costs in respect of police time after charges have been brought by way of officers being required to give evidence in court or follow up on particular aspects of the case (for example victim liaison and working with the Procurator Fiscal's office to ensure that suspects attend court when required).

40. Therefore, to account for costs of cases where charges are not brought, as well as £26,025 in terms of costs for the cases that are prosecuted, the Memorandum assumes a total annual cost to Police Scotland of £50,000 arising from the provisions of the Bill. This figure includes the costs of the cases where charges are brought (£26,025) plus the costs of cases that do not lead to charges, as well as ancillary costs to Police Scotland, such as giving evidence in court or supporting victims.

Costs to the Crown Office and Procurator Fiscal Service and Scottish Courts and Tribunals Service

41. In respect of the cost of bringing prosecutions and court costs, the most up-to-date available figures for the costs of prosecution and court costs are held in Table 2 of the Scottish Government document, 'Cost of the criminal justice system in Scotland dataset'.²⁵ This document sets out estimates of the unit expenditure of criminal procedures for 2016-17. It gives the average costs of procedure in each court: High Court, Sheriff Court (both solemn and summary procedure) and Justice of the Peace Court. It also projects the average costs of prosecution, which would fall on the Crown Office and Procurator Fiscal Service, and projects the average costs per procedure of legal assistance. The table shows that, in 2016-17, the average cost of procedures for different courts was:

Table 1 – Scottish courts costs (2016-17)

Court	Prosecution Costs	Court costs	Legal assistance costs
High Court	£67,568	£16,650	£16,080
Sheriff Court (Solemn)	£4,363	£2,190	£1,622
Sheriff Court (Summary)	£444	£430	£604
Justice of the Peace Court	£444	£243	£321

²⁵<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.gov.scot%2Fbinaries%2Fcontent%2Fdocuments%2Fgovscot%2Fpublications%2Fstatistics%2F2021%2F02%2Fcosts-of-the-criminal-justice-system-in-scotland-dataset-2016-17-published-december-2019%2Fdocuments%2Fcosts-of-the-criminal-justice-system-in-scotland-dataset%2Fcosts-of-the-criminal-justice-system-in-scotland-dataset%2Fgovscot%253Adocument%2F00549036.xlsx&wdOrigin=BROWSELINK>

This document relates to the Dog Theft (Scotland) Bill (SP Bill 58) as introduced in the Scottish Parliament on 17 February 2025

42. Updating those figures to account for inflation²⁶, expressed at 2024-25 prices, they are:

Table 2 – Estimated Scottish courts costs (2024-25)

Court	Prosecution Costs	Court costs	Legal assistance costs	Total
High Court	£87,421.20	£21,542.20	£20,804.70	£129,768.10
Sheriff Court (Solemn)	£5,645.00	£2,833.50	£2,098.60	£10,577.10
Sheriff Court (Summary)	£574.50	£556.30	£781.50	£1,912.30
Justice of the Peace Court	£574.50	£314.40	£415.30	£1,304.20

43. Therefore, for the purposes of estimating the likely additional costs of the provisions of this Bill, this Memorandum uses column 5 in Table 2 (total) as a baseline for the average cost of a case of dog theft being considered in court.

44. Whilst the provisions of the Bill allow for cases of dog theft to be prosecuted in any of the courts mentioned in tables 1 and 2, the likelihood of a case of dog theft under this Bill ending up in the High Court is minimal to non-existent, as cases of theft are routinely disposed of in the Sheriff Court or Justice of the Peace Court. The only possible scenario might be in a situation where a number of dogs were stolen as part of organised crime, and there were other, more serious, charges laid. [In such a scenario it is likely that the common law offence could be used, and the theft of the dogs could be a small part of a much bigger charge sheet, that would include much more serious offences.] Therefore, this Memorandum works on the basis that any new cases resulting from the Bill’s provisions would be prosecuted in the Sheriff and Justice of the Peace courts, with the majority prosecuted under summary procedure in those courts.

45. As mentioned in paragraph 28, for the purposes of this Memorandum, the Member assumes that the Bill may lead to **8 to 15** new cases being prosecuted in the courts in each year.

46. Given that dog theft, when compared to other crimes such as murder, arson and robbery, is a relatively low level crime that would generally be prosecuted in the lower courts, this Memorandum assumes that the majority of these new cases will be

²⁶ Using the SPICe real terms calculator – Available at: [Real terms calculator – SPICe Spotlight | Solas air SPICe](#) (accessed January 2025)

prosecuted in the Sheriff Court under Summary procedure (around 40%) and in the Justice of the Peace Court (around 40%), with a few cases (around 20%) prosecuted in the Sheriff Court under solemn procedure. The Member acknowledges that where such cases are prosecuted will depend entirely on a number of variable factors, most notably the circumstances surrounding the offence and whether other offences were on the charge sheet.

47. For the purposes of the assumptions made in this Memorandum, this would mean that, should **8 to 15** additional cases be prosecuted (over and above those prosecuted under common law theft at present), rounding the figures to whole numbers, **3* to 6** would be in the Justice of the Peace Court, **4* to 6** would be in the Sheriff Court under Summary procedure, and the remaining **1 to 3** would be in the Sheriff Court under Solemn procedure.

48. The “cost per case” figures in Table 3 are based²⁷ on the figures in column 5 of Table 2 which project that the average cost of a case in the Justice of the Peace Court is £1,304, in the Sheriff Court (summary) is £1,912 and in the Sheriff Court (solemn) is £10,577.

49. With this in mind, Table 3 projects the total cost of additional cases of dog theft being brought following the creation of a specific statutory offence, and projects a range of costs:

Table 3 – Cost of additional dog theft cases being brought²⁸

Court	Cost per case in each court	Cost of 8 new cases (broken down by court)	Cost of 15 new cases (broken down by court)	Range of costs
Sheriff Court (Solemn) (20%)	£10,577	£10,577	£31,731	£10,577 to £31,731
Sheriff Court (Summary) (40%)	£1,912	£7,649*	£11,474	£7,649 to £11,474
Justice of the Peace Court (40%)	£1,304	£3,913	£7,825	£3,913 to £7,825
Total		£22,139	£51,030	£22,139 to £51,030

²⁷ Those figures have been rounded up or down to the nearest pound.

²⁸ Figures in Table 3 have been rounded up or down to the nearest pound.

This document relates to the Dog Theft (Scotland) Bill (SP Bill 58) as introduced in the Scottish Parliament on 17 February 2025

*to err on the side of over-estimate, the Memorandum assumes that, of the **8** summary cases, **4** are in the Sheriff Court and **3** are in the Justice of the Peace Court.

50. This Memorandum therefore projects that the likely additional costs, at 2024-25 prices, of bringing additional prosecutions for dog theft under this Bill (over and above those currently prosecuted under common law theft) will be in the range of **£22,139 to £51,030 per annum**.

Costs to the Scottish Prison Service

51. A further factor to consider is the cost to the Scottish Prison Service arising from the provisions of the Bill.

52. The Bill provides for a person convicted of dog theft to be punished by a sentence in prison of up to 12 months on summary conviction; up to five years on indictment, and/or the maximum fine level available to the court that the person is tried in.

53. It is recognised that sentencing is a matter for the courts, and furthermore that there will be significant variables depending on the nature of the case.²⁹ However, given the gravity of the crime, and the new requirement for victim statements to be heard that give a clear sense of the emotional impact of the offence, it is reasonable to assume that some of these cases will result in prison sentences.

54. According to Appendix 9 of the Scottish Prison Service's Annual Report for 2023-24, the annual cost per prisoner in that year was £47,140.³⁰ Adjusting for inflation, this means that the annual cost per prisoner in 2024-25 is projected to be £48,257.³¹

55. Turning first to the additional cases to be prosecuted under the solemn procedure, the Member assumes that some cases will result in imprisonment for the maximum five years, especially when considering that aggravations can also be applied, such as theft of an assistance dog. Should an offender be sentenced for five years, it would be for the Parole Board for Scotland to decide how much of that sentence is served in prison. However, for the purposes of this Memorandum, it is assumed that a person handed a five-year sentence will serve not more than two and half years in prison.

56. The cost of a two-and-a-half-year sentence would be **£120,643**. This Memorandum assumes that **8 to 15** additional cases will be prosecuted in the courts in each year, of which **1 to 3** additional cases will be prosecuted under solemn procedure. Assuming that 1 of those individuals receives a five-year sentence, and two and a half

²⁹ For example, whether there were more than one dog taken, whether there were aggravating factors, whether there dog theft was part of wider criminality and whether the theft of the dog was a first offence or not

³⁰ [Scottish Prison Service Annual Report and Accounts 2023-24 | Scottish Prison Service](#)

³¹ [Real terms calculator – SPICe Spotlight | Solas air SPICe](#) (accessed: January 2025)

of these years are served in prison, then the cost of such a sentence would be **£120,643**. It is possible that this figure may be an overestimate, particularly if the maximum sentence is not handed down in solemn cases. However, the estimate below focussing on community payback orders may be a more conservative estimate. As such, the overall costs that relate to punishment for the offence may balance out and constitute a realistic range of costs. Furthermore, it would only take **2 or 3** individuals to be sentenced to two or three years in each year by a Sheriff for this figure to be reached. It is also worth noting that individuals could be required to pay large fines (potentially several thousand pounds), either in addition to or instead of being given sanctions that generate a cost.

57. In respect of the additional cases prosecuted under the summary procedure, the Member considers it unlikely that the projected **7 to 12** additional cases would lead to custodial sentences. There is a presumption against sentences being handed down of 12 months or less.³² It is therefore likely that alternative community sentences would be handed down in summary cases, for example, through community payback orders. The average cost of an offender undertaking a community payback order in 2020-21 was £1,894.³³

58. Adjusting for inflation, the average cost in 2024-25 would be £2,190. Assuming that all of those **7 to 12** additional cases result in community payback orders, the cost of community payback orders would range from **£15,333 to £26,285** per annum. As these orders do not involve incarceration, and are supervised by local authority criminal justice social workers, it is assumed that these represent costs on local authorities rather than to the Scottish Prison Service. As such, they are highlighted in the section on “Costs to local authorities” below, but have been included as a separate entry in Table 4 for ease of reference.

59. Taking into account that the cost of community payback orders will fall to local authorities rather than the Scottish Prison Service, the Member estimates that the annual cost on the Scottish Prison Service will be **£48,257** in the first year of the policy’s operation³⁴ with an ongoing cost of **£120,643**³⁵ (based on one person per year being sentenced to five years’ imprisonment and being released from prison at the halfway point in their sentence). This first year and ongoing costs are captured in Table 4 below, and account for the fact that there will be multiple people serving prison sentences that run for over one year in any given financial year. The “Savings” section of this Memorandum discusses the possible income from fines in slightly more detail.

³² [Presumption against short sentences extended - gov.scot](https://www.gov.scot/publications/consultations/2024/01/12/presumption-against-short-sentences-extended/pages/12/index.html)

³³ [Dogs \(Protection of Livestock\) \(Amendment\) \(Scotland\) Bill - Financial Memorandum | Scottish Parliament](https://www.parliament.scot/parliamentary-business/committees/finance-and-economy/financial-memoranda/2024-25/dogs-protection-of-livestock-amendment-scotland-bill-financial-memorandum)

³⁴ The cost for the first year of sending one person to prison on a five year sentence.

³⁵ This figure is £48,258 x 2.5. In other words, it assumes each prisoner sentenced to five years in prison will serve half of their sentence before being released.

Other costs

Background

60. The Financial Implications section of the Explanatory Notes that accompanied the Pet Abduction Act 2024 stated that the UK Government Department for Environment, Food and Rural Affairs:

“...does not consider that the Bill has any implications for public finances beyond minimal expenditure in relation to the making of regulations under the Bill, and changes to the administration of justice that will result from the creation of the new offences.”³⁶

61. The Member considers this is also the case in respect of the Dog Theft (Scotland) Bill. He believes that the only potential costs arising from this Bill are set out in the previous section, and relate to the likely additional costs to Police Scotland resulting from increased reporting of cases, as well as increased prosecution and court costs of additional cases of dog theft, which would fall on Police Scotland, the Crown Office and Procurator Fiscal Service and the Scottish Courts and Tribunals Service, as well as additional costs that would fall on the Scottish Prison Service resulting from some individuals being incarcerated.

62. The more minor costs associated with the provisions of the Bill, for example the costs of publishing an annual report, of reviewing the operation of the Act after five years, and of consulting on the review, are estimated later in this section.

Victim statements

63. In respect of the provisions in the Bill in relation to victim statements, it is the Member’s view that there is no clear financial implication of any note of those provisions. Victim statements provide the victim with the opportunity to tell the court how the crime has affected them in terms of health (mental or physical) or finance.³⁷ They are already a core part of the Scottish courts system and procedural and administrative arrangements are in place for them. The Explanatory Note accompanying the Victim Statements (Prescribed Courts) (Scotland) Order 2009 included a section on financial effects of the Order. That section indicated that any financial impact of the Order’s provision would be in respect of developing an IT system and providing guidance to victims would be met from existing budgets.³⁸ Therefore, any administrative cost for the Scottish Courts and Tribunal Service of providing for victims of dog theft to be able to make a statement to the court would therefore be minimal and could be met from existing budgets.

³⁶ [Pet Abduction Bill - Explanatory Notes | UK Parliament](#)

³⁷ [Making a Victim \(Impact\) Statement | COPFS](#)

³⁸ [Victim Statements \(Prescribed Offences\) \(No. 2\) \(Scotland\) Order 2009 \(SSI 2009/71\) - Executive Note | legislation.gov.uk](#)

Theft of an assistance dog

64. In relation to the aggravation for the theft of an assistance dog, the Member also considers that the costs of this on the Scottish Courts and Tribunal Service would be minimal as the Bill adds the theft of an assistance dog into an existing list of numerous aggravating factors that courts already take account of in sentencing. The issue of length of sentencing, and the potential impact of an aggravation on that length, is covered above in the section on the costs on the Scottish Prison Service. Furthermore, it is the Member's hope that there will be very few cases of theft of an assistance dog. Given the small number of assistance dogs and the likelihood of them being stolen (as opposed to puppies from an expensive breed, for example) this should in practice be a very small subset of those sentenced for dog theft.

Costs on the Scottish Government

Costs of annual reports and review of the Act

65. Other costs that arise from the Bill's provisions are the costs of preparing, publishing and laying before the Parliament an annual report on the operation of the Act and the cost of reviewing the Act after five years, which includes consultation. In addition, there will also be a cost associated with data collection to inform both those exercises.

Annual Reports

66. The Bill provides that the Scottish Ministers must prepare, publish and lay before the Parliament an annual report on the operation of the Act. The Bill also provides that the Scottish Courts and Tribunals Service, the Lord Advocate (Crown Office and Procurator Fiscal Service) and Police Scotland must provide certain information to the Scottish Ministers to be included in the Annual Report.

67. The Financial Memorandum that accompanied the Child Poverty (Scotland) Act 2017³⁹ provides a broadly comparable example. The figures from that Financial Memorandum have been used as a 2016-17 cash baseline for calculations in this section. That Act requires the Scottish Ministers to publish an annual report on progress made towards meeting child poverty targets and implementing the relevant delivery plan. The cost of doing so was estimated as £9,376 for staff time for each annual report and £2,000 for publication costs. Based on the above estimates, and adjusted for inflation, an amount of £14,719 has been estimated for each annual report required under the Bill.

68. In respect of the cost to the Scottish Courts and Tribunals Service, the Crown Office and Procurator Fiscal Service and Police Scotland of collating and providing the information required for annual reports, it is envisaged that those costs would be low, as they would simply require those bodies to use existing systems for recording and

³⁹ [Child Poverty \(Scotland\) Bill - Financial Memorandum | Scottish Parliament](#)

This document relates to the Dog Theft (Scotland) Bill (SP Bill 58) as introduced in the Scottish Parliament on 17 February 2025

collating data to include one more category of crime alongside the many existing distinct categories. The Member envisages that these costs could be met by existing budgets.

Review of the Act

69. In addition to an annual report, the Bill also requires the Scottish Ministers to prepare, publish and lay before the Parliament a report which reviews the operation of the Act. The review will take place five years after section 1 of the Bill has come into force.

70. The Child Poverty (Scotland) Act 2017 includes a requirement for the Scottish Ministers to prepare and publish three delivery plans relating to progress towards child poverty targets. The Scottish Government estimated a cost of £21,673 for staff time and £5,000 for staff costs for each delivery plan.⁴⁰

71. Although the circumstances and subject matter are different in the case of the Bill, it is reasonable to assume that the requirement to produce and publish a report would incur a similar cost five years after the Bill has come into force.

72. Based on the above estimates and adjusted for inflation an amount of £34,510⁴¹ has been estimated in respect of staff time and staff costs for the report on the review of the operation of Act in year 5.

Consultation

73. The Bill also requires the Scottish Ministers, in undertaking the review and preparing the report, to conduct a targeted consultation and to consult publicly. In considering the likely costs of a consultation, the Financial Memorandum accompanying the Land Reform (Scotland) Bill has been considered. That Bill provides for the Scottish Ministers to consult on draft regulations. That Memorandum indicates a cost of publishing the consultation to be between £350 and £750, with the costs of analysing the consultation to be between £5,000 and £40,000.⁴²

74. It would be reasonable to assume that the cost of carrying out a full public and targeted consultation on the review of the Act may be in the region of £20,000 to £30,000 as the scale of the consultation could presumably be smaller than the scale of responses to one on land reform (this includes targeted and public consultations).

⁴⁰ [Child Poverty \(Scotland\) Bill - Financial Memorandum | Scottish Parliament](#)

⁴¹ [Real terms calculator – SPICe Spotlight | Solas air SPICe](#) (accessed: January 2025) (Figures are expressed in 2024-25 terms)

⁴² [Land Reform \(Scotland\) Bill - Financial Memorandum | Scottish Parliament](#)

Total costs on Scottish Administration

75. Table 4 sets out the total estimated costs on the Scottish Administration arising from the provisions of this Bill.

Table 4 – Estimated total costs on Scottish Administration

Item	Year 1 cost (in 2024-25 terms)	Year 5 cost (in 2024-25 terms**)	Ongoing annual costs (in 2024-25 terms**)
Costs to Police Scotland	£50,000	£50,000	£50,000
Cost to COPFS and SCTS of additional cases)	£22,139 to £51,030	£22,139 to £51,030	£22,139 to £51,030
Cost to Scottish Prison Service	£48,257	£120,643	£120,643
Cost of community payback orders*	£15,333 to £26,285	£15,333 to £26,285	£15,333 to £26,285
Annual report	£14,719	£14,719	£14,719
Review of the Act	£0	£34,511	£0
Consultation	£0	£20,000 to £30,000	£0
Total	£150,448 to £190,291	£277,345 to £327,188	£222,834 to £262,677

*included in this table for ease of reference and accounting, but is technically a cost to local authorities (as highlighted below) rather than the Scottish Administration.

**expressed in 2024-25 terms but likely to be higher due to inflation.

Costs on local authorities

76. It is envisaged that incidences of dog theft would be reported to Police Scotland and investigated by the police. Dog wardens, animal welfare officers and other local authority employees working in this area, it is assumed, would have a minimal role.

77. As highlighted above in the section on costs to the Scottish Prison Service, there is likely to be a cost to local authorities of additional community payback orders resulting from additional cases prosecuted. As mentioned above, these costs are likely to range from **£15,333 to £26,285 per annum**. For ease of reference they have been included in Table 4 above and asterisked.

Costs on other bodies, individuals and businesses

78. If stolen dogs were to be seized where their owners could not be identified there could be a role for the SSPCA alongside rehoming centres and other charities in rehoming dogs where their original owners could not be identified.

79. Individuals defending themselves where they are being accused of the new offence of dog theft could, if they do not use legal aid, require to pay legal representatives.

Savings

80. It is anticipated that an increase in the number of prosecutions for dog theft will result in increased income to the Scottish Consolidated Fund through a greater number of fines being issued and paid. As highlighted earlier in this Memorandum (paragraph 56), those fines could be several thousand pounds. For example, should 8 to 15 additional cases result in fines of £2,500 being issued in the Justice of the Peace Court and £10,000 in the Sheriff Court⁴³, that would represent additional income in fines to the Scottish Consolidated Fund ranging from £57,750 to £105,000.

81. The Policy Memorandum accompanying the Bill sets out what the Member considers to be the significant benefits to individuals, families, society, and indeed to dogs themselves of the provisions of this Bill. The Member's intention in introducing this Bill is to ensure that the significant emotional impact that the theft of a dog has on owners, families and the dog itself is recognised in law.

82. Whilst this does not represent a saving in financial terms, it is the Member's view that this heightened awareness, together with media coverage of stiff penalties being issued for theft of a dog will over time create a deterrent effect, which could lead to a reduction in such theft, thereby leading to longer term savings.

⁴³ The maximum fine levels are: £2,500 in the Justice of the Peace Court; £10,000 in the Sheriff Court (Summary) and unlimited in the Sheriff Court (Solemn). Available at: [Scotland's criminal justice system | COPFS](#)

This document relates to the Dog Theft (Scotland) Bill (SP Bill 58) as introduced in the Scottish Parliament on 17 February 2025

83. However, it is acknowledged that this will only happen over the longer term. In the short term, this Bill will establish the true extent of dog theft, by creating more accurate data as a crucial first step, and aid the targeting of resources to address it more effectively.

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Dog Theft (Scotland) Bill

Financial Memorandum

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