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3rd February 2025

Clare Haughey MSP
Convenor Health, Social Care and Sport Committee
The Scottish Parliament
Edinburgh
EH99 1SP

Dear Ms Haughey,

Supplementary Evidence Relating to the Financial Memorandum on the Assisted Dying for the Terminally Ill Adults (Scotland) Bill

Following the recent letter sent to you by the Convenor of the Finance and Public Administration Committee, I would draw your attention to a paper recently drafted by Prof David Paton¹ which highlights the fact that the Financial Memorandum for the Assisted Dying for Terminally Ill Adults (Scotland) Bill grossly underestimates the costs involved in implementing the proposed system of assisted suicide. Specifically, I would ask you to note that Prof Paton has calculated that the cost for each assisted suicide in Scotland under the Bill's proposals would amount to £3,345.

Additionally, the Financial Memorandum for the Bill makes no attempt to estimate the savings to healthcare, social care, benefits and pensions associated with this legislation. I would draw your attention to CNK's evidence to the Finance and Public Administration Committee which highlighted this point and, specifically, that we have been advised that HM Treasury conducted an exercise in the summer of 2022 to estimate the cost savings which would arise from the introduction of assisted dying in the UK.

Liam McArthur MSP estimates in the Financial Memorandum that up to 400 people a year in Scotland will seek an assisted suicide in Year 20 of the

¹ [Estimating the cost per case of assisted suicide laws by David Paton :: SSRN](#)

system he proposes and that just 25 such deaths will occur in Year 1.² He claims to have based his estimates on experience in Oregon and the Australian state of Victoria. However, the Medical Advisory Group, which he set up to advise him in developing the Bill used a different methodology and concluded that there might be up to 580 deaths³ per year in Scotland resulting from the legalisation of assisted suicide.

This estimate of 25 assisted deaths in Year 1 appears to be based on the Oregon data where assisted suicide was legalised in 1998. However, the number of assisted suicide deaths in Oregon in 2023 (the last year for which published data exists) was 367.⁴ In total, 560 prescriptions were written that year. As pointed out by Prof Paton, the costs associated with the Bill, if implemented, would include not only those who die by assisted suicide, but also all assessments related to those applying for assisted suicide, prescriptions written and drugs issued under the legislation. We conclude, therefore, that the (Oregon based) estimate by Liam McArthur is overly optimistic and arguably incorrect because there has been much more rapid expansion in the number of assisted deaths in every successive jurisdiction which legalises assisted dying.

It should be noted, that the Financial Memorandum for the Bill underreports the number of deaths in Victoria stating that “there were 110 deaths in 2019, 176 in 2020 and 231 in 2021”.⁵ Moreover, if we take the figures from Victoria in Australia as the basis of calculating the likely Scottish numbers (as Liam McArthur claims he has done), the estimate of 25 deaths in the first year is likely to be a huge underestimate. The figures from the first full official annual report of the Voluntary Assisted Dying Board in Victoria⁶ are as follows:

	VAD Deaths	Deaths of Permit Holders not from VAD
2019-20	129	50
2020-21	202	113
2021-22	275	130
2022-23	306	137

The population of Victoria in 2024 was 6.98m⁷ and Scotland's was 5.49m (mid 2023)⁸. On that basis, we would expect about 100 deaths in the first year in

² Financial Memorandum, Page 4, Para 17, <https://www.parliament.scot/-/media/files/legislation/bills/s6-bills/assisted-dying-for-terminally-ill-adults-scotland-bill/introduction/financial-memorandum-accessible.pdf>

³ Medical Advisory Group Report, <https://www.assisteddying.scot/wp-content/uploads/2022/12/Medical-Advisory-Group-Report.pdf> quoted in the Financial Memorandum, Page 4, Para 15, <https://www.parliament.scot/-/media/files/legislation/bills/s6-bills/assisted-dying-for-terminally-ill-adults-scotland-bill/introduction/financial-memorandum-accessible.pdf>.

⁴ Oregon Death with Dignity Act: 2023 Data Summary

⁵ Financial Memorandum, Page 3, Para 13. <https://www.parliament.scot/-/media/files/legislation/bills/s6-bills/assisted-dying-for-terminally-ill-adults-scotland-bill/introduction/financial-memorandum-accessible.pdf>

⁶ <https://www.safercare.vic.gov.au/sites/default/files/2023-08/VADRB%20Annual%20Report%202022-23.pdf>

⁷ <https://www.abs.gov.au/statistics/people/population/national-state-and-territory-population/latest-release>

Scotland and 249 in Year 4 rather than the estimated number in the Financial Memorandum of just 25 in the first year.

However, it is advisable to consider the experiences of other Australian states in addition to that of Victoria. Taking New South Wales (NSW) as the basis for making an estimate produces a much higher figure than using Victoria. The first full annual report in NSW reports that there were 1,141 people making requests, 992 first assessments, 814 consulting assessments, 675 substance authorisations and 398 Voluntary Assisted Deaths (VADs) in the seven months from 28th Nov 2023 to 30th June 2024.⁹ It is to be expected, therefore, that the data in the first 12 months will be around **680 assisted deaths** with perhaps 1,700 first assessments, 1,395 consulting assessments and 1,157 substance authorisations.

The other factor to bear in mind is that NSW contains a 6 month prognosis stipulation whereas the Bill before the Scottish Parliament does not. That suggests that there may be an even higher rate in Scotland owing to the laxer qualifying criteria. The population of NSW in 2024 is estimated to be 8.48m¹⁰. Based on the NSW data, we could expect **440** assisted suicides in Scotland in Year 1.

There are many costs associated with implementing a system of assisted dying in Scotland. If consideration is given to just the issue of the cost of clinicians time, it is evident that the estimated costs in the Financial Memorandum are significantly underestimated. For example, the Financial Memorandum uses the estimate that between 6 and 17 hours of the registered medical practitioner's time would be required for each assisted death. However, one paper which was co-authored by Prof Ben White, who gave oral evidence to the committee on 5th November last year, reports that doctors state that up to 60 hours may be used in each case.¹¹

The Finance and Public Administration Committee has estimated that the number of assisted deaths at 170-180 in the first year, 780-790 in Year 3 and 1,330-1,350 by Year 5 based on the Canadian experience. If we apply Prof Paton's calculation of £3,345 per case, then the overall costs figures (just for those actually dying by assisted suicide) are as follows:

1. Based on Victoria's experience: Year 1 (£3,345 x 100) = £334,500
Year 4 (£3,345 x 249) = £832,905
2. Based on New South Wales: Year 1 (£3,345 x 440) = £1,471,800

⁸ Office of National Statistics Scottish population estimates for mid 2023, www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/bulletins/annualmidyearpopulationestimates/mid2023

⁹ <https://www.health.nsw.gov.au/voluntary-assisted-dying/Publications/annual-report-2023-2024.PDF>

¹⁰ <https://www.abs.gov.au/statistics/people/population/national-state-and-territory-population/latest-release>.

¹¹ Rutherford J, Willmott L & White b; *What the Doctor Would Prescribe: Physician Experiences of Providing Voluntary Assisted Dying in Australia*, Omega Journal of Death and Dying, 0(0) 1-3, 2021, Page 8, Para 2 <https://journals.sagepub.com/doi/10.1177/00302228211033109>.

3. Based on Canada and the Finance Committee's estimate:

Year 1 (£3,345 x 170-180) = £568,650 -
£602,100

Year 3 (£3,345 x 780-790) = £2,609,100 -
£2,642,550

Year 5 (£3,345 x 1,130-1,150) = £3,779,850 -
£3,846,750

Consideration of costs associated with just one area (doctors' consultations with patients), shows that there is a huge underestimate in the Financial Memorandum. In part this is because an unrealistic hourly rate of pay has been adopted and in part because the number of hours involved has been underestimated.

Liam McArthur expects that the registered medical practitioner will normally be a General Practitioner (GP). However, the Financial Memorandum estimates the hourly rate for the doctor involved at just £34.32 whilst the current pay rate for a locum GP is around £87.50 per hour. GP partners would earn an even higher rate. Moreover, it may take up to 60 hours to process each patient as opposed to the 6-17 hours quoted in the Financial Memorandum.

The Financial Memorandum estimates the cost of clinician time in Year 1 to be **£19,254**. However based on the experience in Victoria, the cost in Year 1 is likely to be up to **£698,250**¹² depending on how much time is spent with each patient. This estimate is based not only on those dying by assisted suicide but also includes patients who apply, but die before ingesting the drugs and have been assessed and issued with a prescription. If we use the assisted death statistics from New South Wales as an alternative basis for an estimate, the costs of clinical hours in Year 1 may rise to **£3.91m** if we include those who are assessed and prescribed drugs but don't die by an assisted death.¹³

It is an inexact science to predict the likely costs of assisted suicide, but these figures for clinician time and Prof Paton's estimate of the cost per patient of **£3,345** are far more realistic than the estimates contained in the Financial Memorandum.

Yours sincerely

¹² £87.50 hourly rate x 60 hours x 133 patients (100 assisted deaths and 33 assessments but non assisted deaths).

¹³ The rate of people being approved for a voluntary assisted death in New South Wales but not going through with it, is higher than in Oregon. Whereas in Oregon around 66% of those approved for assisted suicide go on to ingest the drugs, only 59% of those given a substance authorisation in New South Wales in the seven months covered by the first annual report had a Voluntary Assisted Death. <https://www.health.nsw.gov.au/voluntary-assisted-dying/Publications/annual-report-2023-2024.PDF>, Figure 2.

Dr Gordon Macdonald
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