Chief Medical Officer Directorate
Pharmacy, Medicines and Therapeutics Division

Scottish Government
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25 September 2026

Addresses

For action

Chief Executives, NHS Boards
Director of Practitioner Services, PSDS

For information

Director of Finance, NHS Boards
NHS Directors of Pharmacy
Chief Executive, PSDS
Chief Executive, NHS PHS

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Dear Colleague

PHARMACEUTICAL SERVICES: AMENDMENTS IN RESPECT OF COMMUNITY PHARMACY REMUNERATION ARRANGEMENTS FROM 1 APRIL 2026

Summary

1. This circular sets out to community pharmacy contractors and NHS Boards the high-level details of the community pharmacy funding arrangements for 2026/27.

Detail

2. The headline elements of the community pharmacy package for 2026/27 are:

A. The remuneration Global Sum will be reset for 2026/27 at **£250.483m,** an increase of 3.5% on the previous year and sets the baseline figure for 2027/28.
B. The non-Global Sum shall roll forward at its **current level set at £1.3m**.
C. The continued mapping of funding from Part 7 (generic) Drug Tariff as guaranteed income will **increase by £10m to £110m** for the financial year 2026/27. Mapped guaranteed income is not subject to an annual uplift. The increase in mapped monies will be delivered by an equivalent reduction in drug tariff prices. This additional quantum will be allocated to the dispensing pool. Due to the timing of this settlement, this will equate to a £5m increase to the dispensing pool in Quarter 3 (October 2026 to December 2026) and Quarter 4 (January 2027 to March 2027) respectively.

3. Taking these points A to C above, the total guaranteed funding to be delivered in 2026/27 is **£361.78m**.

4. The current level of Guaranteed Minimum Income has also increased by £10m to £130m. The delivery of the Guaranteed Minimum Income will be closely monitored on a monthly basis and action taken on a quarterly basis during

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the financial year via a cashflow protection mechanism, if required.

5. As per previous years, £2m will be allocated to supporting the Post Registration Programme for Pharmacists (Scotland) programme. **The deadline for applications has been extended to 30 September 2026.**

6. Further details on the breakdown of funding will follow shortly.

7. Repayment of the 2023 advance will commence when margin exceeds £150m. Margin sharing will also commence on a 50:50 basis between NHS Boards and community pharmacy owners when margin exceeds £160m.

Consultation

8. CPS, Health Board representatives and Public Services Delivery Scotland have been consulted on the Drug Tariff amendments and the contents of this circular.

Action

9. **NHS Boards are asked to:**

- **Copy this circular to all community pharmacy contractors on their pharmaceutical lists, Health and Social Care Partnerships and the Area Pharmaceutical Committee.**

Yours sincerely,



Alison Strath
Chief Pharmaceutical Officer /
Deputy Director Pharmacy, Medicines and Therapeutics Division