

Subject:

Circular Reference: HSC(F) 06-2026

Cross Border Emergency Treatment within the UK: 2026/27 Prices and 2026/27 National Tariff Payment System Guidance

14 May 2026

For Action by:

Directors of Finance of the HSC Trusts

For Information to:

Chief Executives of each HSC Trust

Summary of Contents:

This circular introduces 2026/27 National Tariff Payment System guidance, which has replaced Payment by Results (PbR) guidance, incorporating the agreement on UK Cross Border Emergency Treatments. It also updates guidance how HSC Trusts should charge for this activity in 2026/27.

Enquiries:

Any enquiries about the contents of this Circular should be addressed to:

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Superseded Documents:

HSC(F) 10-2025

Related documents:

2025/26
NHS Payment Scheme

Expiry Date:
Not Applicable

Status of Contents:
Action

Dear Colleagues

CROSS BORDER EMERGENCY TREATMENT WITHIN THE UK: 2026/27 PRICES AND UPDATED ENGLISH NATIONAL TARIFF GUIDANCE

Introduction

This circular updates guidance to HSC trusts and SPPG/DoH on the funding of treatments for UK patients who fall ill and require emergency treatment in another part of the UK.

Background

New quarterly invoicing arrangements for funding UK cross-border emergency treatments (CBETs) came into effect from April 2006, following agreement between the health departments of Northern Ireland, England, Scotland, and Wales.

The principles of the four-country agreement were incorporated into Payment by Results (PbR) and National Tariff Payment Scheme guidance issued by the Department of Health in England.

NHS Payment Scheme 2026/27

NHS England have issued a National Tariff covering 2026/27. The guidance is available at:

[2026/27 NHS Payment Scheme](#)

Section 2.6 in the guidance applies to the devolved administrations.

Please note this circular applies to 2026/27 only.

2026/27 Costs

This circular is applicable from 1st April 2026 and replaces HSC(F) 10-2025 by updating charging guidance for N.I. providers for 2026/27 activity (see **Annex A**).

Guidance on how the National Tariff Payment System applies to devolved administrations is included at **Annex B**.

Queries

If you have any queries regarding Cross Border Emergency Treatments, please email fpau@health-ni.gov.uk.

Yours faithfully

A rectangular box containing a handwritten signature in black ink that reads "K. Needham".

KATHY NEEDHAM

Finance Policy, Accountability and Counter Fraud Unit

CROSS BORDER EMERGENCY TREATMENTS – CALCULATION OF LOCAL PRICES FOR 2026/27

As in 2025/26, Northern Ireland providers will continue to charge local prices for this activity.

Local prices per episode should be derived at HRG level rather than at specialty cost level. Trusts should identify OPCS codes and ICD10 codes associated with each episode billed as well as grouping the relevant episodes to assign the HRG code of each episode.

Derivation of HRG level costs

HRG-level costs should be arrived at using 2024/25 non-elective HRG reference costs. Overall Northern Ireland average HRG unit costs should be used, not site-specific averages. These averages are calculated by the Department and are available on the DoH website at:

[Trust Reference Costs | Department of Health](#)

For the financial year 2026/27 trusts should use unit costs for 2024/25 and apply an uplift for two year's cost increases. The uplift to be used is 6.26% (4.15% for 2025/26 followed by 2.03% for 2026/27, which brings 2024/25 costs up to estimated 2026/27 equivalents).

[2026/27 NHS Payment Scheme](#)

Exceptions - specialised services and exclusions

Trusts should identify and recover expenditure on a case-by-case basis for those costs which would not normally be included in HRG reference cost calculations e.g. excepted HRGs, high-cost drugs, blood products, non-consultant-led inpatient episodes, critical care, chemotherapy and radiotherapy, renal dialysis, and rehabilitation.

Trusts should note in the context of billing that the scope of cross-border emergency treatments does not cover specialised services and that the Department of Health's definition of specialist services is broad in scope. Invoices for such treatments should continue to be raised by treating trusts on a case-by-case basis.

Future arrangements

Future billing arrangements may move to a Northern Ireland tariff/shadow tariff basis. However, until advised otherwise, please continue to adopt the approach here and we will advise of any inflationary uplifts to be applied for the purposes of billing on the basis outlined above, or of any other changes.

Billing

Guidance on cross border emergency treatments states that providers should invoice commissioners once a quarter, ideally within 30 days of the quarter-end. It is therefore incumbent on trusts to ensure that coding is carried out on a timely basis to make this timetable possible.

DEVOLVED ADMINISTRATIONS (Section 2.6 of the 2026/27 National Payment System (NPS))

The Devolved Administrations (DA's) (the governments in Scotland, Wales and Northern Ireland) are responsible for the NHS in Scotland, Wales and Northern Ireland. The provisions of the 2012 Act cover health care services provided for the purposes of the NHS in England only. However, there are often instances where a patient from Scotland, Wales or Northern Ireland is treated in England or where a patient from England is treated in one of those countries. The 2026/27 NTPS will apply in some but not all circumstances of cross border provision of NHS health care services.

The Table below summarises how the 2026/27 NHSPS applies to various cross-border scenarios. 'DA commissioner' or 'DA provider' refers to a commissioner or provider in Scotland, Wales and Northern Ireland.

Scenario: National tariff applies

Scenario	National Tariff applies to provider	National tariff applies to commissioner	Examples
DA patient treated in England and paid for by commissioner in England	✓	✓	Patient from Northern Ireland attends A&E in England
DA patient treated in England and paid for by DA commissioner	✗	✗	Patient from Northern Ireland, who is the responsibility of a Health Trust in Northern Ireland, has elective surgery in England which is commissioned and paid for by that Health Trust
English patient treated in DA and paid for by DA commissioner	✗	✗	English patient, who is the Responsibility of a CCG attends A&E in Northern Ireland
English patient treated in DA and paid for by commissioner in England	✗	✓	English patient has surgery in Northern Ireland which is commissioned and paid for by CCG in England.

In the final scenario above, the commissioner in England must follow the 2026/27 NHSPS rules. However, there is no such requirement for the DA provider. The commissioner in England may wish or need to pay a price set locally in the country in question or use a different currency from that specified by the NHSPS. In such cases, the commissioner must follow the rules for local payment arrangements.

Providers and commissioners should also be aware of rules for cross-border payment responsibility set by other national bodies. NHS England's 'Who pays?' Guidance [NHS England » Who Pays?](#) provides comprehensive guidelines around payment responsibility in England. The scope of the 2026/27 NTPS does not cover payment responsibility rules as set out in these documents. These rules should therefore be applied in addition with the provisions of the 2026/27 NTPS.