HFMA NHS VAT sub-committee

Notification of technical query

The purpose of the committee

The NHS VAT sub-committee’s purpose is to share VAT knowledge within the NHS. This will be achieved by:

* working in partnership with HMRC on the impact of VAT changes and their applicability to the NHS
* advising the DHSC on the practical implementation of VAT changes in the NHS
* representing members views to HMRC and the DHSC
* providing information and guidance to the NHS on the practical application of VAT in the NHS
* providing information and development opportunities to members
* considering VAT issues as they impact on the NHS and communicating their impact on the service.

This form allows HFMA members to submit queries to the sub-committee for discussion. Please note that the committee will only discuss strategic issues which have an effect on a whole section of the NHS. The committee will not discuss issues which are specific to one NHS body and cannot be used to challenge existing HMRC decisions.

The chair and secretariat of committee will look at all queries to determine whether they should be discussed at committee meetings. Queries can be submitted at any time but only those submitted at least four weeks before a meeting will be considered at that meeting. This allows time for HMRC and committee members to consider the issue ahead of the meeting.

Members will be kept informed of progress of their query through the minutes of the meeting.

Please return this completed form to committees@hfma.org.uk

Query

|  |  |
| --- | --- |
| **Subject** |  |
| **What is your question or what is the problem?** |  |
| **Contact information**  | Name |  |
| Organisation |  |
| Email |  |
| Phone number |  |
| **Date** |  |
|  | Question | Response |
| 1 | What type of NHS body is affected? |  |
| 2 | **Description of the issue** |
| 2a | Who is involved? For example* supplier, recipient or third party
* specific names
* NHS or non-NHS body.
 |  |
| 2b | Why the supply is taking place and why each party is involved? |  |
| 2c | What is being supplied? The type of goods or services. Describe this both in terms of what is being charged for and also in terms of how the supply is made. Is the supply one element, or multiple elements? |  |
| 2d | When is the supply due to take place, or the event due to happen? Outline if is a one-off supply or over period of time. |  |
| 2e | Where is the supply due to take place? Is the supplier/recipient/delivery all within the UK? |  |
| 3 | **Which Government department is sponsoring the initiative?**If not, please state that normal NHS funds are being used |  |
| 4 | **Funding**Cover what payments are involved throughout the period of supply, who the funds belong to and who is making and receiving payment. Also explain how the funds are viewed, i.e. grant, donation, gift or consideration  |  |
| 5 | **Outline the current VAT treatment, if known.** Include relevant extracts/correspondence you may have had with HMRC already |  |
| 6 | **Tax analysis** Outline a VAT treatment proposed (if known)If seeking a review of a current VAT treatment, include a reason for change (if known) |  |
| 7 | **Impact and extent of the current issue**Outline reasons for query. |  |
|  | **Please complete if known, or leave for HFMA sub-committee completion** |
| 8 | State any references to this or similar scenarios in HMRC publications, including websites if any |  |
| 9 | References to tax legislation/documentation supporting a change |  |
| 10 | Other supporting evidence/documentation/ references to be considered by HFMA sub-committee and/or HMRC |  |