



5 October 2018

Information Rights & Compliance Team
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Our Ref: 2943

Thank you for your request concerning VAT and HMRC penalties.

Your request has been considered and processed in accordance with the requirements of the Freedom of Information (FOI) Act 2000.

HMRC Penalties

1. **Has the organisation received any VAT assessments (VAT to be paid to HMRC) in the last five financial years?**

Yes we have.

2. **Has the organisation received any VAT penalties from HMRC in the last five financial years?**

Yes we have.

3. **If yes, were any of these suspended penalties?**

Yes there was.

4. **If so, please provide the total value for each of the above for each financial year they were received.**

Year	Value
2013/14	£00.00
2014/15	£4,000
2015/16	£00.00
2016/17	£00.00
2017/18	£00.00

VAT Consultancy

5. **Has the organisation used any external VAT consultancy to review VAT in 2016/17? If so, please provide the following detail:**

Yes

a. Name of third party provider

The name of the provider is Berthold Bauer.

b. Total amount of additional VAT recovered by the provider in 16/17 based on its consultancy; split by

- i. Overclaims**
- ii. Underclaims**

This information is already in the public domain¹. Please follow this [link](#) to our annual reports, where you can find information on VAT for 2016/17.

c. How much did the third party invoice for any review work undertaken?

We publish details of payments of £25,000 or more, including the names of suppliers as part of the Government's transparency guidelines¹. Please follow [this](#) link to our website.

In addition, details of the individual contracts awarded to contractors may be published on Contracts Finder¹. Please follow this (<https://www.gov.uk/contracts-finder>) in accordance with relevant Government guidance.

(https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/524351/Guidance_on_transparency_requirements_for_Contracts_Finder.pdf).

d. How did the third party structure their payment; based on the amount recovered on overclaims, or underclaims, or total amount recovered?

The Trust considers the structure of payment to be commercially sensitive under Section 43 (2) of the Freedom of Information Act². Information is exempt if disclosure would, or would be likely to prejudice the commercial interests of any person, including the public authority holding the information. This is a qualified exemption and therefore subject to the public interest test. We have considered the reasons for and against disclosure below:

Reason in favour of disclosure

There is considerable interest in ensuring the Trust is transparent about its spending of public money at a time when public finances are under considerable scrutiny.

Reason against disclosure

The Trust is obliged to protect its commercial relationships with third parties; they must have confidence that their commercial information is secure when provided to the Trust. The release of this information is likely to prejudice our on-going relationship with the VAT & Financial Saving Consultants.

We reached the view that, on balance, the public interest is better served by withholding this breakdown under Section 43 (2) of the Freedom of Information Act.

The Trust has released the total cost which we feel satisfies our transparency obligations.

¹ Section 21 – Information is available through other means has been applied

² Section 43 – Information that constitutes a trade secret or may prejudice commercial interests has been applied.

e. Was the review charged at a fixed fee or day rate?

It was under a fixed fee contract.

f. Did the organisation procure these services through a framework? If so, please state which framework

It was procured through NHS Commercial Alliance Hub.

6. Please list all frameworks that are available to the organisation/those you are currently signed up to, that would allow you to access VAT review services? (ie. analysis and reconciliation framework)

We are not signed up to any additional frameworks; we have access to those frameworks available to NHS organisations.

Should you require further clarification, please do not hesitate to contact me.

Please find enclosed an information sheet regarding copyright protection and the Trust's complaints procedure in the event that you are not satisfied with the response.

Yours sincerely

Sue Smith

**Sue Smith
Information Rights Officer**

Enc: Copyright Protection and Complaints Procedure Information Leaflet.

If you would like to complete a short survey in relation to your Freedom of Information request please scan the QR code below or click [here](#).

