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Darlington Memorial Hospital
Hollyhurst Road
Darlington
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Foundation Trust Office: 01325 74 3625
Corporate Records Office: 01325 74 3700

Request for Information Reference: 06.18.05

Direct line: 01325 743700
Email: cdda-tr.cddftfoi@nhs.net

Email only

19 June 2018

Freedom of Information Act 2000 – Request for Information

Thank you for your request for information received on 6 June 2018 in relation to the County Durham and Darlington NHS Foundation Trust (Trust). We are dealing with your request under the provisions of the Freedom of Information Act 2000.

You requested information regarding VAT and HMRC Penalties. Specifically you asked for:

I am writing to you under the Freedom of Information Act 2000 to request the following information on VAT and HMRC Penalties

HMRC Penalties

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

Answer: Yes

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

Answer: No

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

Answer: N/A

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

- a. **2013/14:** Assessments £42,900
- b. **2014/15:** 0
- c. **2015/16:** 0
- d. **2016/17:** 0
- e. **2017/18:** Assessments £705

VAT Consultancy

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

a. Name of third party provider

Answer: Deloittes and Liasion VAT

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

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

Answer: Unable to provide split - Net Underclaim of £522k

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

Answer: Deloittes £83,718, Liaison £6,1979

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

Answer: Liaison VAT - 20% of the amounts under recovered plus over recovered
Deloittes - Fixed Fees

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

Answer: See above

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

Answer: No

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? (i.e. analysis and reconciliation framework)

Answer: N/A

In line with the Information Commissioner's directive on the disclosure of information under the Freedom of Information Act 2000 your request will form part of our disclosure log. Therefore, a version of our response which will protect your anonymity will be posted on the County Durham and Darlington NHS Foundation Trust website.

If you have any queries or wish to discuss the information supplied, please do not hesitate to contact me on the above telephone number or at the above address.

If you are unhappy with the way your request for information has been handled, you can request a review by writing to:

The Chief Executive
County Durham & Darlington NHS Foundation Trust
Darlington Memorial Hospital
Hollyhurst Road
Darlington
DL3 6HX

If, you remain dissatisfied with the handling of your request or complaint, you have a right to appeal to the Information Commissioner at:

The Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

Telephone: 0303 123 1113
Website: www.ico.gov.uk.

There is no charge for making an appeal.

Yours sincerely

Joanna Tyrrell

Freedom of Information Officer