

<b>File reference</b>	W18FOI132
<b>Key words</b>	VAT and HMRC Penalties
<b>Date of release</b>	18/06/2018
<b>Attachments</b>	Yes

## **Freedom of Information Act Disclosure log - Reply Extract**

### **You asked**

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

Please provide the information in the form of a word document

### **HMRC Penalties**

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

Yes

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

Yes

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

Yes

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

- a. 2013/14:** Nil
- b. 2014/15:** Nil
- c. 2015/16:** Nil
- d. 2016/17:** Nil
- e. 2017/18:** Assessment £116,141, suspended penalty of £3,958.80 now cancelled.

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

ii. **Underclaims**

- c. **How much did the third party invoice for any review work undertaken?**
- d. **How did the third party structure their payment; based on the amount recovered on overclaims, or underclaims, or total amount recovered?**
- e. **Was the review charged at a fixed fee or day rate?**
- f. **Did the organisation procure these services through a framework? If so, please state which framework**

As previously provided to your organisation

a		CRS VAT Consulting Ltd	Berthold Bauer VAT Consultants Ltd
b i	Underclaims	145,372.18	92,017.62
b ii	Overclaims	44,247.83	27,606.14
	Other adjustments	9,867.97	9,569.80
	Net under claims	91,256.38	54,841.68
c	Fee	7,979.55	11,627.42
d		% of errors found	% of errors found
e		No	No
f		No	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? (ie. analysis and reconciliation framework)**

As previously provided to your organisation: No we are not currently signed up to any VAT review services via any frameworks. The Trust may look further into securing these services through a framework in the future.

**Attachments included: Yes**

**18FOI132 linked to 18FOI008**

**Response attachment from University Hospitals Plymouth NHS Trust**

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