

Date: 22/06/2018

FREEDOM OF INFORMATION REQUEST FOI/014172 – VAT & HMRC penalties

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? - No

3. If yes, were any of these suspended penalties? - No

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

a. 2013/14:

b. 2014/15:

c. 2015/16:

d. 2016/17:

e. 2017/18:

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 - CRS

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

i. Overclaims - £28

ii. Underclaims - £35,471

c. How much did the third party invoice for any review work undertaken? - Information is contractual and commercially sensitive

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

e. Was the review charged at a fixed fee or day rate? - % of amount recovered

f. Did the organisation procure these services through a framework? If so, please state which framework - Crown Commercial Services and Other Procurement Consortium available to this Trust

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) - Crown Commercial Services and Other Procurement Consortium available to this Trust

To see the Trust's Annual report please go to the Trust website - <http://dudleygroup.nhs.uk/aboutus/publications/annual-report/>