

From: [Plus Us](#)
To: [Smillie Michael \(RNN\) Cumbria Partnership NHS FT](#)
Cc: [Edwards David \(RNL\) North Cumbria University Hospitals; xxxx.xxxxx@xxxx.xx.xx](#); [McDonnell Helena \(RNL\) North Cumbria University Hospitals; Dunkley Amanda \(RNL\) North Cumbria University Hospitals](#)
Subject: Important update regarding VAT and Direct Engagement of Locums
Date: 05 February 2019 17:26:59

Dear Michael,

We are writing to inform you that on 31st January 2019, we were notified by HMRC that it has changed its view regarding the VAT treatment of the services provided by Plus Us Medical Care Services Ltd (PUMCSL).

HMRC's most recent view is that the direct engagement services provided by PUMCSL should now be standard rated for VAT purposes. Since the very beginning, we have engaged and continue to engage with HMRC to ensure that our services operate in full compliance with prevailing tax laws. As a result, we are disappointed that HMRC has taken this decision, we disagree with it and we will be challenging it. However, as a compliant business, we must operate according to this updated HMRC position.

As such, VAT will be charged on the services that PUMCSL deliver to you. This will come into effect from 11 February 2019 when VAT will be applied on all invoices issued. Our services and pricing continue as usual and you still have access to our wide range of workforce management technologies and products.

Our Account Management Team are contacting the relevant people within your organisation to talk this through from an operational point of view. In the meantime, if you have any specific queries regarding HMRC's latest position, please contact us via [xxxxxxxxx@xxxxxx.xx.xx](#) and we will ensure the best people support you.

Yours sincerely,

+Us Finance Team