

From: [Plus Us](#)
To: [Dunkley Amanda \(RNL\) North Cumbria University Hospitals](#)
Cc: [Smillie Michael \(RNN\) Cumbria Partnership NHS FT](#); [Edwards David \(RNL\) North Cumbria University Hospitals](#); [McDonnell Helena \(RNL\) North Cumbria University Hospitals](#); [Allen David \(RNL\) North Cumbria University Hospitals](#); [Andrews Robin \(RNL\) North Cumbria University Hospitals](#)
Subject: Important update - ongoing Direct Engagement from +Us
Date: 13 February 2019 09:45:46

Dear Amanda,

As previously communicated, the +Us board and EY met with HMRC yesterday. During that meeting HMRC confirmed that there is a method of Direct Engagement that HMRC agrees in principle should give rise to no VAT liability in respect of the payment of the locum. HMRC have agreed that, once we provide some more detailed information on how that will work in practice, they will then confirm this in writing. This approach is similar to the way we currently work with you regarding the system and overarching end-to-end process but there are some differences that will need discussion.

As such, you have a way forward with +Us that continues to deliver the Direct Engagement benefit.

We suggest we pick this up with you on the call that is already scheduled where we can tell you more about our broader conversations with HMRC and understand whether moving to this alternative approach is something you would like to do with us. If, as we hope, that is the case we can also plan next steps.

As always, if you need anything more immediately please contact your usual people in +Us or reply to this and we will make sure the best person comes back to you.

Kind regards,

The +Us Team