
FOI Reference: **FOI 593-1819**

Title: **Brookson / Plus Us VAT Avoidance**

Date: **25 March 2019**

FOI Category: **Corporate Information**

FOI Request:

Following the announcement from HMRC requiring VAT be paid on agency doctors supplied to the trust by Brooksons/+us, can you confirm;

1. Whether agency doctors are still being, (a) mandated to or, (b) requested to work through the Brooksons/+us shell arrangement?
 2. Whether the trust intends to seek compensation for breach of contract by Brooksons/+us and /or rely on any indemnity provided by Brooksons/+us should HMRC seek to recover backdated taxes?
 3. Whether nationally procured contracts endorsed by NHS Improvement and HM Treasury will now be used by locum services from one or more agencies or a neutral vendor?
 4. Whether the trust will use a newly modified service with the same provider to try to continue to avoid or mitigate VAT?
 5. Whether the trust considers the contract with this provider is void on the basis that the contract specification can no longer be met and any changes proposed to the supply model would be so material as to render it void?
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FOI Response:

1. Following the announcement from HMRC requiring VAT be paid on agency doctors supplied to the trust by Brooksons/+us, can you confirm; 1. Whether agency doctors are still being, (a) mandated to or, (b) requested to work through the Brooksons/+us shell arrangement?

[All agency doctors work via Brookson/+us.](#)

2. Whether the trust intends to seek compensation for breach of contract by Brooksons/+us and /or rely on any indemnity provided by Brooksons/+us should HMRC seek to recover backdated taxes?

[No decision has been taken at this present time in relation to this question.](#)

3. Whether nationally procured contracts endorsed by NHS Improvement and HM Treasury will now be used by locum services from one or more agencies or a neutral vendor?

[This position is currently under review and therefore we are unable to provide a response at](#)

this time.

4. Whether the trust will use a newly modified service with the same provider to try to continue to avoid or mitigate VAT?

No.

5. Whether the trust considers the contract with this provider is void on the basis that the contract specification can no longer be met and any changes proposed to the supply model would be so material as to render

This is currently under review and therefore we are unable to provide a response at this time.

Additional Information/Documents:

N/A

