

**2018-332 - FOI request - VAT and HMRC Penalties**

<b>HMRC Penalties</b>	
1. Has the organisation received any VAT assessments (VAT to be paid to HMRC) in the last five financial years?	<b>No</b>
2. Has the organisation received any VAT penalties from HMRC in the last five financial years?	<b>No</b>
3. If yes, were any of these suspended penalties?	<b>No</b>
4. If so, please provide the total value for each of the above for each financial year they were received 2013/14, 2014/15, 2015/16, 2016/17, 2017/18.	<b>N/A</b>
<b>VAT Consultancy</b>	
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>KPMG LLP</b>
b) Total amount of additional VAT recovered by the provider in 16/17 based on its consultancy; split by	
Overclaims	<b>£10,483.41</b>
Underclaims	<b>£270,974.76</b>
c) How much did the third party invoice for any review work undertaken?	<b>Commercially sensitive</b>
d) How did the third party structure their payment; based on the amount recovered on overclaims, or underclaims, or total amount recovered?	<b>Fixed Fee</b>
e) Was the review charged at a fixed fee or day rate?	<b>Fixed Fee</b>
f) Did the organisation procure these services through a framework? If so, please state which framework	<b>No framework used</b>
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? (i.e. analysis and reconciliation framework)	<b>We are a member trust of NHS SBS and can also use CCS and NHSSC frameworks free of charge. We are able to use other framework providers but there may be an access fee for the Trust.</b>