

**Health Professions Council**  
**Council 7<sup>th</sup> July 2005**

**VAT ON COUNCIL AND COMMITTEES FEES AND ALLOWANCES**

**Executive Summary and Recommendations**

**Introduction**

The Finance and Resources Committee, at its meeting on 28<sup>th</sup> April, requested further clarification on VAT in relation to HPC fees and allowances. In particular legal advice was requested and a copy of the letter of appointment to the HPC. This information has now been obtained and is attached as a background document. The issue was originally to be ratified by the Council at its meeting on 12<sup>th</sup> May.

**Decision**

The Council is requested to decide:

- Council and Committee members' fees and allowances are inclusive of Value Added Tax (VAT)
- Partners' fees and allowances are inclusive of VAT

**Background information**

- Advice from Bircham Dyson Bell dated 5<sup>th</sup> May 2005
- Finance and Resources Committee paper dated 11<sup>th</sup> February 2005
- Letter of appointment to Shadow Council

**Resource implications**

None

**Financial implications**

Estimated to be £10,000 - £15,000 depending on how many individuals are VAT registered.

**Background papers**

None.

**Appendices**

None.

**Date of paper**

28<sup>th</sup> June 2005



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