

HEALTH PROFESSIONS COUNCIL

Finance & Resources Committee

11th February 2005

9 - VAT ON ATTENDANCE ALLOWANCES

EXECUTIVE SUMMARY AND RECOMMENDATIONS

INTRODUCTION

The Committee authorised BDO Stoy Hayward to investigate whether there was any case for partners not to charge VAT on their assessors' fee charges to HPC. They have concluded that all those partners properly registered for VAT should pay over VAT on the income they receive from HPC.

Consequently they feel that there is no valid case to put forward to HM Customs and Excise.

This will now be communicated to all Partners and appropriate members of Council.

DECISION

The Committee is requested to note this document. No decision is required.

BACKGROUND INFORMATION

None

RESOURCE IMPLICATIONS

None

FINANCIAL IMPLICATIONS

None

BACKGROUND PAPERS

A copy of BDO Stoy Hayward's report can be made available as required

APPENDICES

None