

Freedom of Information Request

Reference Number: [EPUT.FOI.24.3750](#)

Date Received: 07/10/2024

Information Requested:
For the financial year 2021/2022:

Q#	Question	Your answer
1	Did you use an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes
2	What was the FY spend on VAT/ tax advice (£)	£40k
3	What was the name of the primary VAT/ tax advice supplier?	CRS VAT Consulting
4	Was this advice procured on a contract or an ad hoc basis?	Ad hoc
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	
5a	What was the contract start date?	N/A
5b	What was/ is the contract end date?	N/A
5c	Which framework agreement was used for contract procurement?	N/A
6	What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?	<ul style="list-style-type: none"> • Development of professional working relationships with key personnel • Development of a proactive and innovative VAT strategy within your departments to ensure that VAT is not an afterthought in contract negotiations and procurement • Timely consideration of new VAT saving opportunities and developments • Providing a VAT advisory team made up of experienced and qualified individuals deemed necessary for the services required • Regular reviews by senior team members • Maximum VAT recovery on expenditure in a timely manner • Timely responses to all work requests and VAT queries • Advice and assistance to enable the Trust to take reasonable care in ensuring your VAT

		<p>returns and your dealings with HMRC are correct in order to mitigate potential VAT penalties</p> <ul style="list-style-type: none"> • Minimising unnecessary VAT costs • Compliance with VAT declarations on relevant non-NHS income • Development of your in-house VAT knowledge • Meeting statutory VAT deadlines • Clarity of management information • Maintaining a clear open dialogue with HMRC • Value for money
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For the financial year 2022/ 2023:

Q#	Question	Your answer
1	Did you use an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes
2	What was the FY spend on VAT/ tax advice (£)	£157k
3	What was the name of the primary VAT/ tax advice supplier?	CRS VAT Consulting
4	Was this advice procured on a contract or an ad hoc basis?	Under contract utilising the East of England Collaborative Procurement Hub (EOECPH) framework, Analysis & Reconciliation
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	Procurement
5a	What was the contract start date?	1 Jan 2023
5b	What was/ is the contract end date?	31 March 2026
5c	Which framework agreement was used for contract procurement?	EOECPH
6	What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?	<ul style="list-style-type: none"> • Development of professional working relationships with key personnel • Development of a proactive and innovative VAT strategy within your departments to ensure that VAT is not an afterthought in contract negotiations and procurement • Timely consideration of new VAT saving opportunities and developments

		<ul style="list-style-type: none"> • Providing a VAT advisory team made up of experienced and qualified individuals deemed necessary for the services required • Regular reviews by senior team members • Maximum VAT recovery on expenditure in a timely manner • Timely responses to all work requests and VAT queries • Advice and assistance to enable the Trust to take reasonable care in ensuring your VAT returns and your dealings with HMRC are correct in order to mitigate potential VAT penalties • Minimising unnecessary VAT costs • Compliance with VAT declarations on relevant non-NHS income • Development of your in-house VAT knowledge • Meeting statutory VAT deadlines • Clarity of management information • Maintaining a clear open dialogue with HMRC • Value for money
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For the financial year 2023/ 2024:

Q#	Question	Your answer
1	Did you use an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes
2	What was the FY spend on VAT/ tax advice (£)	£67k
3	What was the name of the primary VAT/ tax advice supplier?	CRS VAT Consulting
4	Was this advice procured on a contract or an ad hoc basis?	Under contract utilising the East of England Collaborative Procurement Hub (EOECPH) framework, Analysis & Reconciliation
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	Procurement
5a	What was the contract start date?	1 Jan 2023
5b	What was/ is the contract end date?	31 March 2026
5c	Which framework agreement was used for contract procurement?	EOECPH

6	<p>What support/advice was included in the contract (e.g. VAT, Corporation tax, National Insurance)?</p>	<ul style="list-style-type: none"> • Development of professional working relationships with key personnel • Development of a proactive and innovative VAT strategy within your departments to ensure that VAT is not an afterthought in contract negotiations and procurement • Timely consideration of new VAT saving opportunities and developments • Providing a VAT advisory team made up of experienced and qualified individuals deemed necessary for the services required • Regular reviews by senior team members • Maximum VAT recovery on expenditure in a timely manner • Timely responses to all work requests and VAT queries • Advice and assistance to enable the Trust to take reasonable care in ensuring your VAT returns and your dealings with HMRC are correct in order to mitigate potential VAT penalties • Minimising unnecessary VAT costs • Compliance with VAT declarations on relevant non-NHS income • Development of your in-house VAT knowledge • Meeting statutory VAT deadlines • Clarity of management information • Maintaining a clear open dialogue with HMRC • Value for money
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Year to date for financial year 2024/2025:

Q#	Question	Your answer
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1	Are you using an external VAT/ tax advisor? (If no, please disregard all other questions for this financial year)	Yes
2	What is your forecast FY spend on VAT/ tax advice (£)	Will be dependent on review outcomes
3	What is the name of the primary VAT/ tax advice supplier?	CRS VAT Consulting
4	Are these advice service(s) procured on a contract or ad hoc basis?	Under contract utilising the East of England Collaborative Procurement Hub (EOECPH) framework, Analysis & Reconciliation
	<i>If the answer to Q. 4 is 'ad hoc' please go directly to Q. 6. If the answer to Q. 4 is 'contract', then:</i>	Procurement
5a	What was the contract start date?	1 Jan 2023
5b	What was/ is the contract end date?	31 March 2026
5c	Is there an option to extend the contract?	No
5d	If already expired, do you plan to procure a new contract?	N/A
5e	Which framework agreement was used for contract procurement?	EOECPH
6	What support/advice is included in the contract?	<ul style="list-style-type: none"> • Development of professional working relationships with key personnel • Development of a proactive and innovative VAT strategy within your departments to ensure that VAT is not an afterthought in contract negotiations and procurement • Timely consideration of new VAT saving opportunities and developments • Providing a VAT advisory team made up of experienced and qualified individuals deemed necessary for the services required • Regular reviews by senior team members • Maximum VAT recovery on expenditure in a timely manner • Timely responses to all work requests and VAT queries • Advice and assistance to enable the Trust to take reasonable care in ensuring your VAT returns and your dealings with HMRC are correct in order to mitigate potential

		<p>VAT penalties</p> <ul style="list-style-type: none"> • Minimising unnecessary VAT costs • Compliance with VAT declarations on relevant non-NHS income • Development of your in-house VAT knowledge • Meeting statutory VAT deadlines • Clarity of management information • Maintaining a clear open dialogue with HMRC • Value for money
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Please provide the information by completing the tables above and returning to me.
Please contact me if you need me to clarify my request.

Publication Scheme:

As part of the Freedom of Information Act all public organisations are required to proactively publish certain classes of information on a Publication Scheme. A publication scheme is a guide to the information that is held by the organisation. EPUT's Publication Scheme is located on its Website at the following link
<https://eput.nhs.uk>