

# Freedom of Information Request

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Reference Number: [EPUT.FOI.18.590](#)  
Date Received: [June 2018](#)

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**\*Note to Applicant:** As of 1 April 2017, North Essex Partnership University NHS Foundation Trust (NEP) and South Essex Partnership University NHS Foundation Trust (SEPT) merged to form one new organisation known as Essex Partnership University NHS Foundation Trust (EPUT).

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## Information Requested:

### HMRC Penalties

1. Has the organisation received any VAT assessments (VAT to be paid to HMRC) in the last five financial years?  
[Yes](#)
2. Has the organisation received any VAT penalties from HMRC in the last five financial years?  
[Yes](#)
3. If yes, were any of these suspended penalties?  
[All were suspended](#)
4. If so, please provide the total value for each of the above for each financial year they were received
  - a. 2013/14:
  - b. 2014/15:

<a href="#">COS35</a>	<a href="#">£40707.00</a>	<a href="#">Interest</a>	<a href="#">£1266.04</a>
<a href="#">Acquisition Tax</a>	<a href="#">£3946.00</a>	<a href="#">Interest</a>	<a href="#">£226.00</a>
  - c. 2015/16:

<a href="#">NHS Property Ser.</a>	<a href="#">£27247.00</a>	<a href="#">Interest</a>	<a href="#">£67.51</a>
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  - d. 2016/17:
  - e. 2017/18:

<a href="#">Full Compliance</a>	<a href="#">£101309.00</a>	<a href="#">Interest</a>	<a href="#">£6601.10</a>
<a href="#">Sale of Land</a>	<a href="#">£40797.00</a>	<a href="#">Interest</a>	<a href="#">£1935.00</a>

### VAT Consultancy

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  
[CRS Vat Consulting](#)

- b. Total amount of additional VAT recovered by the provider in 16/17 based on its consultancy; split by
    - i. Overclaims  
£155465.63
    - ii. Underclaims  
£1248594.58
  - c. How much did the third party invoice for any review work undertaken?  
£63184.97
  - d. How did the third party structure their payment; based on the amount recovered on overclaims, or underclaims, or total amount recovered?  
On both overclaims and underclaims
  - e. Was the review charged at a fixed fee or day rate?  
Charged at 4.5%
  - f. Did the organisation procure these services through a framework? If so, please state which framework  
No
6. 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? (ie. analysis and reconciliation framework)  
East of England Procurement Framework

Please note that the above information is only for the South section of the Trust (formerly known as South Essex Partnership Trust). During the merger of the two former Trusts into Essex Partnership University Trust, the information requested for the North section of the Trust (North Essex Partnership Trust) was not transferred to EPUT and therefore the Trust cannot provide that information as it doesn't hold the data.