

**Health Professions Council
Council 18th July 2005**

VAT ON COUNCIL AND COMMITTEES FEES AND ALLOWANCES

Executive Summary and Recommendations

Introduction

The Finance and Resources Committee, at its meeting on 28th 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 12th 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 5th May 2005
- Finance and Resources Committee paper dated 11th 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

28th June 2005

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