

For the attention of the Home Manager

**Servoca Nursing & Care – Nursing Agency VAT Concession Letter**

As you will be aware, Servoca Nursing & Care are not required to charge you VAT on qualified nursing staff, however we are required by HMRC to confirm whether the use of Healthcare Assistants is subject to VAT.

Where care assistants are providing services that are supervised, the "care" must involve medical services such as dressing wounds, bed turns, giving medicines under the supervision of a nurse etc, and not just personal care assistance such as catering, washing and dressing people in care homes.

HM Revenue & Customs have agreed the below criteria for the exemption from VAT to be applied where carers work under the supervision of the relevant medical professional at a distance. In order for us to clarify the VAT status of the Healthcare Assistants we supply to you, please confirm **YES** that all of the below criteria apply to the provision of these staff within your home by completing the table below.

If the response to some of the above criteria is NO, please still return the form and the invoices for the supply of the staff will have VAT added at the standard rate.

CRITERIA	Y / N
The supervisor is an appropriately registered health professional (eg, doctor, nurse, etc);	
The supervisor is in direct relationship with the unqualified staff and is not using a third party;	
The supervisor can and will be present at the appropriate times during a process, and that he/she is responsible for the supervision of the unqualified staff;	
The services being carried out by the carer are medical in nature and require supervision by the relevant medical personnel;	
The supervisor is readily available for the carer, particularly if an emergency was to arise;	
The supervisor is present at the outset of treatment and whenever new treatments are required;	
The supervisor must decide on the course of treatment/care;	
The supervisor can demonstrate that they do monitor the services of the carer; and	
There is a sufficient ratio of supervisors available for the number of carers.	

Please can you also complete the below information and we will then store these details on your file.

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Home Names & Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_