

Ref no: 099090617
From: Research
Date: 09/06/17
Subject: SPVs in the NHS

REQUEST

I am researching the use of Special Purpose Vehicles (SPVs) within the NHS, for this please provide a response to the below questions under the FOI act.

1. Does the trust have an Special Purpose Vehicle (SPV)?

If so, please provide the following details for **all SPVs** held by the trust

- a. Registered name
 - b. Date incorporated
 - c. What was the agreed function/purpose of the SPV?
 - d. Who owns shared capital? (Please list all entities and the % of capital held by each)
 - e. How much VAT was recovered during 2015/16 from the use of the SPV?
 - f. What was the SPVs Income Surplus for 2015/16?
 - g. Has the SPV been disclosed to HMRC?
2. Is the trust considering the establishment of an SPV?

If so, please provide the following details for **all planned SPVs**

- a. What are the proposed functions/purpose of the SPV?
- b. How much VAT is expected to be recovered from the use of an SPV

RESPONSE

1. The Trust does not have an SPV

2. The Trust has no plans, at this time, for establishing an SPV