Reference:	FOI.2180.19
Subject:	Secondary VAT re-review for financial year 2018/19
Date of Request:	19 December 2019

Requested:

Did the Health Board undertake a secondary VAT re-review for the financial year 18/19?

By this, I am referring to a re-review of the original VAT review undertaken by the Health Boards incumbent VAT supplier.

If so, please provide the following information:

- Name of the third party providing the secondary VAT re-review
- Total amount of VAT recovered
- Total amount invoiced by the third party for the re-review

Response:

Hywel Dda University Health Board (UHB) did not undertake a secondary VAT re-review for the financial year 2018/19.