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 Board’s 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.