

Please contact: Access to Information Team

Email: [MLCSU.FOITeam@nhs.net](mailto:MLCSU.FOITeam@nhs.net)

Direct tel: 01782 872648

Chorley House  
Lancashire Business Park  
Centurion Way  
Leyland  
PR26 6TT

Tel: 01772 214232  
[www.lancashireandsouthcumbria.icb.nhs.uk](http://www.lancashireandsouthcumbria.icb.nhs.uk)

12 December 2022

Dear

**Re: Your request for information under the Freedom of Information Act 2000**  
**Ref no: FOI-2676-LSC**

Thank you for your request dated 07 November 2022.

We can confirm that the ICB does hold the information you requested.

Please find our response to your questions below:

Q1	<p>Your Question:</p> <p>request the following information;</p> <p>The number of people who, as inheritors of amounts awarded by the National Health Service to awardees, have had income tax deducted from the awarded amount due to the 'interest' content of the award, by year in each of the tax years 2021/2022, 2020/2021, 2019/2020, 2018/2019 if possible, by NHS authority.</p> <p>Our Response:</p> <table border="1" data-bbox="240 1384 644 1541"> <tr> <td><b>2021/22</b></td> <td>60</td> </tr> <tr> <td><b>2020/21</b></td> <td>89</td> </tr> <tr> <td><b>2019/20</b></td> <td>30</td> </tr> <tr> <td><b>2018/19</b></td> <td>26</td> </tr> </table>	<b>2021/22</b>	60	<b>2020/21</b>	89	<b>2019/20</b>	30	<b>2018/19</b>	26
<b>2021/22</b>	60								
<b>2020/21</b>	89								
<b>2019/20</b>	30								
<b>2018/19</b>	26								
Q2	<p>Your Question:</p> <p>When HMRC instructed NHS authorities to deduct income tax from awards made.</p> <p>Our Response:</p> <p><b>Please see the attached.</b></p>								

### **Right of Appeal**

Should you require any further information or clarification regarding this response please do not hesitate to contact us. If you are dissatisfied with the response, you are entitled to request an internal review

which should be formally requested in writing and must be within two calendar months from the date this response was issued.

**To request an internal review**

You can request this by contacting the FOI team by email at [MLCSU.FOITeam@nhs.net](mailto:MLCSU.FOITeam@nhs.net) or by post to Jubilee House, Lancashire Business Park, Leyland, PR26 6TR, specifying why you require a review.

If you are not content with the outcome of your internal review, you may apply directly to the Information Commissioner's Office (ICO) for a decision. Generally, the ICO cannot make a decision unless you have exhausted the CCGs FOI complaints procedure. The ICO can be contacted at:

Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF  
[www.ico.gov.uk](http://www.ico.gov.uk)

Yours sincerely

**On behalf of Kevin Lavery  
ICB Chief Executive**