

26/07/09

Hospital Consultants

Our consultancy team has recently assisted a number of Hospital Consultants being investigated by HMRC. In each case, HMRC reviewed the motor and travel expense claims and refused to accept the home as a 'base of operations', even when a consulting room is at the home and regularly used to see patients.

As a consequence, HMRC are seeking to disallow any journeys from or returning to the home. In the cases we have seen, the Inspectors are suggesting token business use adjustments and we understand 15 enquiry cases have already been selected to go through the Tribunal system, in order to secure a precedent in HMRC's favour. Clearly, if HMRC win any of these cases, this may well impact upon other professions where business/private mileage is incurred.

Up until now, the bulk of the cases have been instigated from a 'pilot' team in Scotland, but the yield achieved has encouraged HMRC to roll out the 'pilot' into Hospital Consultants nationwide.

If you would like to discuss current HMRC activity in this area, we would be pleased to hear from you.

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