

# AIMSMA Doctor Newsline

A helpful resource for the practice business



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Issue 32 Winter 2016

# 10 tax points for 2016

Now the New Year is here, it is a good time to have a fresh look at your finances and see if there is any way to keep the tax bills down. **Faye Armstrong\*** has 10 top tax tips to get you started



## 1 Have another look at limited companies

From 6 April 2016 every tax payer can earn £5,000 of dividends completely tax-free. The dividends could be from a classic investment in shares, or from your own limited company.

If you set up a company with your other partners to provide some of your services, the company would pay corporation tax on its profits at 20%, and the first £5,000 of dividends each shareholder took would be tax-free.

So, a five partner practice could have £31,250 of profits taxed at 20%, or £62,500 if shares were also given to the partners' spouses, saving a significant amount of tax.

## 2 Use your personal savings allowance

From 6 April 2016 anyone with taxable income between £43,001 and £150,000 will be able to receive £500 of interest tax-free each year.

Even better, anyone who earns less than £43,000 will pay no tax on their first £1,000 of interest, and anyone with taxable income of less than £17,000 will not pay any tax on their interest at all.

So it is worth thinking about transferring any interest generating investments to your spouse if they are a lower or non-earner.

### 3 Use your CGT Annual Exemption

Everybody has a Capital Gains Tax (CGT) annual exemption which is very similar to the personal allowance for income tax. The CGT annual exemption is £11,100 for 2015-16, but if it is unused it cannot be carried forward to the next tax year.

If you plan to sell assets which will trigger a capital gains tax charge, think about staging their sale to spread the gain over a few tax years and so use several years' annual exemptions.

### 4 Review the lending on your buy-to-let portfolio

The tax relief higher rate tax payers receive on buy-to-let loan interest will be severely restricted in the future. You will still be taxed on the rental income less running costs at 40%, but will only get tax relief at 20% on your loan interest.

The changes do not come into effect until 2017, so use 2016 to review your position and plan. You may be able to solve the problem by borrowing more against your partnership investment and using the money to repay your buy-to-let loans, transferring ownership and the loans to a spouse, or in some instances by using a limited company.

### 5 Check what your pension's annual allowance will be

From 2016, if you have adjusted income of more than £150,000 your pension annual allowance will be restricted, and it could be as low as £10,000. This is a big reduction from the current £40,000 and could trigger a large tax charge.

If you are a high earner, speak to your accountant to see how you are affected, and about ways to mitigate the tax.

### 6 Check the value of your pension pot for lifetime allowance (LTA) purposes

The LTA will fall by £250k to £1m from 6 April 2016. Broadly this means that a member of the 1995 section of the pension scheme retiring on a pension of more than £43,500 will pay an LTA tax charge.

Protections are available which could reduce your LTA tax charge, so it is worth speaking to your accountant or IFA to see if you would benefit from applying for them.

### 7 Explore tax efficient investments

Tax efficient investments sometimes get tarred with the same brush as the aggressive tax avoidance schemes we see in the headlines. However, the Government still supports investments such as Enterprise Investment Schemes (EISs) and Venture Capital Trusts (VCTs) and you can get

a reduction in your income tax bill by 30% of the amount of your EIS or VCT investment, as well as tax-free growth.

The investments have a degree of risk so get independent financial advice before investing.

### 8 Claim Gift Aid on your charity donations

Remember to tell your accountant about donations you have made when you give them your tax information.

As a higher rate tax payer you can save tax of 25% of the amount you donate, and the charity also receives a top up from HMRC. Keep a log of any donations you make – it is surprising how quickly the odd £20 here and there adds up.

### 9 Plan for the increase in employer's National Insurance

Currently, employers pay a lower 'contracted out' rate of employer's National Insurance contributions for staff who are members of the NHS Pension Scheme. But this will change from 6 April 2016 and you will need to pay the full employer rate, which is generally 13.8%.

This will increase the payroll cost for most GP practices and it is important to build this extra cost into your budgets for 2016.

### 10 Look after your estate

Use 2016 to make sure your wishes for how you will pass your assets on to your survivors are correctly recorded and minimise your exposure to Inheritance Tax (IHT).

By April 2020 the new main residence nil rate band (RNRB) will enable a couple to leave £1m without any IHT becoming due, but your wills must provide for your home to pass to your children or grandchildren.

Proper planning in this respect could increase a person's IHT free gifts from £325,000 to £1m, saving tax of up to £270,000.

2016 is a year that will bring many tax changes and opportunities. Have a chat with your accountant to see which works best for you.



## OPINION

# Holding a practice awayday can help improve staff morale

Seamus Dawson, committee member, AISMA

Once again we are at the start of a New Year - and the uncertainty over the future of the role and funding of general practice continues.

The GPC has recently called for a special conference to discuss the future of the profession following concerns regarding lack of resources and morale. The recruitment and retention of GPs and staff continues to be a concern and patient demand continues to increase.

This ongoing uncertainty and negativity not only has an impact on the morale of GPs but can also have a knock-on impact on staff morale. So the New Year is a good time for you to set time aside. Sit down with your management team and staff to take stock and carry out a review of your own practice.

Like most small business owners, GPs can struggle with finding time to communicate with staff. Therefore an excellent way to do this is to organise a staff awayday out of the practice.

Initially this may be seen as a luxury that cannot be afforded in current times. But judging from practices and businesses that have carried out a well organised awayday, it will boost staff morale and strengthen the teamwork ethos within the practice.

To maximise the benefits you may want to consider bringing in an external facilitator and your AISMA accountant may be willing to assist. An external facilitator will take the pressure off you having to plan and organise the review.

And they will also help encourage greater staff involvement and cooperation. Well-organised team awaydays can be one of the most effective ways of raising staff morale and engaging employees with the practice ethos.

Initially some staff will be apprehensive about participating and worried that speaking out may be detrimental to their job. To encourage participation and gain the trust

of your staff a good place to start is looking at some of the positives from the last year.

As Marie Curie once said: 'One never notices what has been done; one can only see what remains to be done'. In a busy working environment it is easy to overlook the good work practice staff carry out on a daily basis. Therefore praising staff for their good work and highlighting any particular initiatives they introduced is always greatly appreciated.

The awayday can be used to reward staff by organising a team activity, such as a spa treatment. Or you could end it with a good meal.

As the review continues it is important to open up the discussion. Listening and encouraging staff participation can lead to an overall improvement in teamwork and their sense of belonging.

The important point to remember is that discussions need to be two-way. It is important for GPs to communicate to staff what they require. But it is also important for GPs to listen to staff regarding their concerns and ideas.

If you have not carried out full scale reviews before then it might be worth starting with an initial review of some specific areas, such as flu clinics - how they were planned, whether the practice achieved its targets, and what can be improved on next year.

Examining some specific areas can help the whole practice build up confidence and experience in the review process.

So take some positives out of the New Year and organise time out with your staff to review the running of the practice. Listening to your staff and involving them in the day-to-day running will give them a sense of belonging and improve the overall morale throughout the practice.

**AISMA Doctor Newsline** is published by the Association of Independent Specialist Medical Accountants, a national network of specialist accountancy firms providing expert advice to medical practices throughout the UK.

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# GPs' and managers' recruitment questions answered

Recruitment difficulties are bringing lots of questions to AISMA accountants' doors. **Andrew Burwood\*\*** answers some of the big issues



## What are potential partners looking for when assessing a practice?

In no particular order:

- An acceptable profit share and monthly drawing (including phased routes to parity)
- A stable partnership now and for the foreseeable future
- An achievable work/life balance
- The potential to specialise
- An ability to contribute to the decision-making process of the partnership
- Variety
- Whether there is a requirement to buy-in to the partnership assets
- What the working capital requirement is
- An ability to establish relationships with patients
- Information on the size of the partnership and the likelihood of being able to work well together
- The opportunity to train and teach
- Maternity/paternity leave (agreed time off and financial arrangements)
- Holiday/sabbatical leave.

## How can we attract a new partner?

The simple answer is that it is becoming more and more difficult given the number of GP retirements and the fall in the numbers of trainees wishing to pursue a general practice career.

Location is a key starting point and unfortunately some areas of the country struggle to attract GPs more than others.

Areas to consider to make the practice more attractive:

- 1** Training practices do have the ability to assess GP registrars while they are employed by the partnership. If an individual shows a desire to remain in general practice and fits in with the practice ethos, there is an opportunity to 'grab them' before a rival practice shows an interest.
- 2** Review your partnership deed to make sure it is fit for purpose. Are there any clauses included which would put a potential partner off?
- 3** Encourage flexible working hours.
- 4** Does an incoming partner have to buy-in? Newly-qualified GPs are likely to have large student debts, significant property mortgages and young families - or they are on the horizon.  
While interest rates remain low, surgery valuations continue to rise and the requirement to take out a

further loan to finance a buy-in can be a deal-breaker. Surgery sale and leasebacks are a potential option but these require a considerable amount of thought and the decision should not be taken lightly.

An alternative is to finance partnership assets by way of a single partnership loan. Banks remain keen to lend to GP partnerships and, while the incoming partner will take on a share of the debt, it is less daunting to do that as opposed to arranging a large personal loan.

**5** Partnerships have historically worked on a phased route to parity in profit-sharing arrangements. Given the shortage of candidates, it is likely this is no longer achievable (unless the practice is very profitable).

**6** 'Super-partnerships' are very topical right now but any change has pros and cons. Positives include potential economies of scale, opportunities to specialise and strength in numbers. Negatives include a potential loss of control, loss of patient relationships and a lack of cohesiveness.

**7** Advertising is incredibly expensive so you need it to make an impact. Focus not only on the practice but also the selling points of the location and its proximity to landmarks and places of interest.

**8** Interviews can be a stressful experience and you need to make the potential recruits feel at ease and wanting to join your practice. Freeing up partner time to carry out positive interviews is an absolute must and preparation is key. First impressions do count and it is vital to ensure that a good one is created.

**9** If cash-flow is having a detrimental impact on partner drawings, consider the use of a bank overdraft facility. Interest on the facility is deductible for tax and superannuation purposes and therefore the net cost per partner is unlikely to be punitive.

**10** Allow potential recruits to discuss practice finances with your accountant. Your accounts are complicated and having an expert demystify them for future partners is an excellent selling tool.

## Should we employ a salaried GP?

This very much depends on practice circumstances. If you have an aging partnership and are looking at succession, a salaried GP may not be the best answer.

But if the appointment is salaried with a view to

partnership, it does give both parties the opportunity to assess if it is a good fit.

With partner profits falling, the difference between the costs of employing a salaried GP and taking on a partner is now much smaller.

An employed individual will not only cost the gross salary and medical defence subscription, it will also incur employers' National Insurance (13.8% for earnings over £8,112 a year) and employers' superannuation (14.3%).

There will also be the usual contractual rights of holiday and sickness pay to factor in. And you need to consider the fact that the employee will have very little interest in the running of the business and will not have an active management role in it.

Of course, the number of GPs who now see themselves spending a significant proportion of their career at one practice are few and far between and so a salaried arrangement may be more attractive to a high number of potential recruits.

The key is to be flexible. If an individual is desirable, it is likely that you will have to be more accommodating than perhaps you have been in the past to make them choose your practice.

### What is the average pay for salaried GPs?

There will be regional variances. In East Anglia, we would expect to see a full-time equivalent GP earn in the region of £75-80k a year (plus medical defence). Market forces do dictate the level of salary and the amount you pay will very much depend on your location.

### How do we calculate the buy-in amount for a new partner?

The buy-in will normally cover the following components:

- A share of the surgery premises (based on a formal valuation by a qualified surveyor with experience of GP surgeries and rent reimbursement).
- A share of other fixed assets (usually based on written down values as shown in the partnership accounts).
- A share of the stock and working capital requirement (the amount of cash left in by the partners to cover day-to-day requirements).

It is possible that the partnership may also hold shares in a local consortium. If that is the case, the buy-in will also have to factor in a share of the value of these.

If any of the assets are financed through a partnership bank loan, the balance remaining on the loan is deducted from the value of the gross assets.

While not always the case, the share is usually based upon the individual's working time commitment. So, for a six partner practice with two full-timers, two three-quarter timers and two half-timers, with the incoming partner being full-time, the share would be 2/9ths (1 out of 4.5 full-time equivalents in total).

### And how about calculating the amount owed to a departing partner?

The partner will need to be paid for his/her share of the assets as mentioned above along with any undrawn profits to the date of retirement. These will be calculated by the partnership accountants in line with the terms of the partnership agreement and the payment terms will also be specified within the agreement.

### We have not been able to replace a retired partner and are now due to pay him/her out; what do we do?

This is becoming a more common scenario. Basically the remaining partners can either acquire greater shares of the partnership assets, i.e. pay capital in to finance the capital owed to the retired partner, or arrange a partnership bank loan to pay the retired partner out.

The latter will put additional pressure on practice cash-flow and may necessitate a reduction in drawings; the practice accountant will be able to advise you on this.

### We have been successful in recruiting a new partner; what forms do I need to complete?

Under a GMS contract, NHS England must have 28 days' notice of a new partner joining.

A PMS contract is slightly different as contracts are held between NHS England and the individual practitioner rather than the partnership.

Taking on a new partner would be treated as a variation to the contract and so it will be important to discuss your plans to recruit a new partner before actually doing so.

Under both contracts, NHS England's Local Area Team will need to be advised of the admission of a new partner and will also need an estimate of pensionable earnings to enable superannuation contributions to be deducted from gross practice income on a monthly basis.

Your accountant will be able to assist with the completion of forms required by HMRC. If you are a VAT registered practice, you will also have to complete form VAT2.

# Do you really know who you are employing?

An individual may be an employee, worker or genuinely self-employed, and there are various reasons why the distinction between them is significant. **Stuart Craig** and **Alison Oliver** explore the differences between the different types of status



There are three main types of employment status – employee, worker, and self-employed.

An employee works under a contract of employment and carries out work personally. The contract does not have to be in writing, but it is good practice to have a written one. Employers are legally required to provide written employment particulars to an employee.

The majority of a practice's staff are likely to be employees and they have more legal rights than either workers or the self-employed.

A worker generally has to carry out work personally, although some might have a limited right to appoint a substitute to do it. Workers include people working on a casual basis and agency workers, such as agency nurses.

They are entitled to some of the legal employment rights that employees enjoy, such as the national minimum wage, holiday pay and protection from unlawful discrimination.

A self-employed person will often run their own business. When providing services to the practice,

he or she is not obliged to perform the services personally and there is no obligation on the practice to provide work on an ongoing basis or for the self-employed person to accept it.

The self-employed have fewer legal rights than both employees and workers. For example, they would not generally have the right to holiday pay. However, the practice is obliged to protect the health and safety of a self-employed person while they are on practice premises, and there is some limited protection against discrimination.

Whether a person is an employee, a worker or self-employed is often a grey area and can be challenged. Regardless of how the parties themselves describe the relationship, what matters is the nature of the relationship in practice.

For example, a genuine partner in a practice is self-employed, but a fixed share partner might be a partner in name only and in fact be an employee of the practice. Similarly, a locum GP might in fact be a worker or even an employee rather than self-employed.

### Why is the distinction important?

The distinction between employees and other types of employment status is important for a number of reasons, including:

- Certain employer and employee obligations will be implied into a contract of employment;
- Employees enjoy certain employment rights which are not enjoyed by self-employed persons;
- Employers are vicariously liable for certain acts and omissions of an employee; and
- Employers are responsible for deducting and paying income tax and National Insurance contributions in respect of employees. Self-employed persons are responsible for paying their own tax.

### Implied terms

Terms might be implied into any contract as a result of law, custom and practice or parties' conduct. Certain terms are implied into a contract of employment which would not be implied into a contract with a self-employed person.

For example, the statutory minimum notice periods and right to equal terms and conditions between men and women for work of equal value will be implied into an employment contract so an employee will enjoy these minimum rights even if the express contractual entitlements fall short of these entitlements.

Certain duties and obligations of the parties are

implied into employment contracts. For example, an employee owes his or her employer an implied duty of fidelity and good faith which prevents him or her from (among other things) competing with the employer, soliciting the employer's customers or disrupting the employer's business.

A salaried GP would therefore be prevented from setting up their own practice in competition while they are still employed by the practice, although there would have to be express covenants in the employment contract to prevent that employee from setting up in competition after termination of their employment.

An employer is also under various implied duties, including a duty to provide a safe working environment, to provide an opportunity for employees to obtain redress of any grievance, and to pay wages.

### Employment rights

Employees enjoy some important legal protections, particularly in relation to rights on termination of employment, including the right not to be unfairly dismissed and the right to receive a statutory redundancy payment.

Some of the key employment rights are summarised in the box below.

While workers enjoy some employment rights, self-employed people do not enjoy any statutory employment rights but are entitled to some limited protection against discrimination.

### Box 1

#### Statutory employment rights (non-exhaustive list)

- Written particulars of employment
- Statutory sick pay
- Statutory maternity, paternity and adoption leave and pay
- Itemised pay statement
- Protection on transfer of undertakings
- Right to statutory minimum notice
- Right to a written statement of reasons for dismissal and right not to be unfairly dismissed
- Right to a statutory minimum redundancy payment
- Right to request flexible working
- Right not to be refused employment on grounds of union membership or non-membership
- Time off for antenatal care, for dependants and for public and trade union duties

#### Employment rights also enjoyed by workers

- National minimum wage
- Protection against unlawful deduction from wages
- Paid annual leave
- Rest breaks and maximum working week
- Right not to be discriminated against for "protected characteristics"
- Protection under Data Protection Act 1998
- 'Eligible jobholders' entitlement to pension contribution from employer under auto-enrolment scheme



## Vicarious liability

The practice will be vicariously liable for the wrongful acts and omissions of its employees carried out in the course of their employment. If, for example, an employee treats another staff member or a patient in a discriminatory way in the course of their employment, this will be treated as a discriminatory act on the part of the practice, unless the practice can demonstrate it took all reasonably practicable steps to prevent the employee carrying out the discriminatory act.

## Tax

An employer is responsible for deducting and paying tax and National Insurance contributions for employees. He is also responsible for deducting and paying tax and National Insurance contributions for workers unless it is agreed that this will be accounted for and paid by another party, such as an employment agency.

Self-employed persons are responsible for paying their own tax and National Insurance contributions.

## Challenges to employment status

One of the risks for practices is that they treat a person such as a locum GP as self-employed only for them later to be found to be an employee.

There are two main ways employment status might be challenged:

- An individual who has previously been treated as self-employed or a worker might assert that they are an employee with all the associated employment rights; or
- HM Revenue and Customs (HMRC) might investigate and determine that a person is in fact an employee for tax purposes.

An employment tribunal and HMRC will look at various factors to determine if an individual is employed or self-employed. The fact that a job title or the contract between the parties describes an individual in a particular way (for example, describing an individual as a partner or a locum) will not be sufficient to ensure that they are in fact treated in that way.

The investigating authority will look at the particular circumstances and the characteristics of the relationship in practice. Factors that might be taken into account include:

- Personal service: if the individual is obliged to perform services for the practice themselves without an ability to propose or appoint a substitute, this indicates an employment relationship;

- Degree of control: if the practice has a degree of control over the manner the services are performed, this also indicates an employment relationship. But where the individual has specialist expertise (for example a GPSI) the practice might have very little control over the way in which the services are performed. In these circumstances this would not be inconsistent with an employment relationship if other factors point towards this;
- Equipment: if the practice provides all equipment, this might indicate an employment relationship.
- Financial risk: if, for example, the individual is personally responsible for rectifying unsatisfactory work in their own time, this might indicate the person is self-employed.

No single factor will in itself determine the nature of the relationship and all relevant factors will be considered together. An individual might be deemed to have one status by a tribunal and different status for tax purposes!

If an individual who was treated as self-employed is found to be an employee, consequences for the practice include:

- The practice could be liable to pay any unpaid or underpaid tax and National Insurance and penalties for failing to make the necessary deductions and/or payments at source on time; and
- The practice could be in breach of the individual's employment rights and could have to pay compensation.

It is important for the contract between the practice and an individual to reflect the parties' intentions in respect of employment status.

A well-drafted self-employed contract will help considerably in mitigating the risks that a person will be held to be an employee. But the contract alone will be insufficient to determine status and the day-to-day conduct of the parties will be taken into account.

If, for example, a locum GP works regular hours for the practice for a long period of time, uses practice instruments and equipment and is unable to have a substitute to cover their duties when they are absent, it is possible he or she could assert that they are an employee with employment rights.

*\*This article is intended to be informative and does not constitute legal advice.*

*Alison Oliver is an associate solicitor with top 100 law firm Ward Hadaway. Stuart Craig is a partner in the employment team.*



# The facts you need to know

**Paul Conlan** has some useful, money-saving tips for GP practices on Notional Rent

## Part 1

**So why challenge your notional rent? There are lots of reasons.**

**You're entitled:** You are entitled to challenge any aspect of your contract including your Notional Rent. This is because Notional Rent valuations are purely opinions of value. Therefore, you should never accept one as fact without seeking a second opinion.

**Boost income:** Between 2012 and 2014, GP Surveyors negotiated average Notional Rent increases of 10% per surgery (over and above NHS England's initial valuation). This amounts to an average increase of £2,520 a year and £7,560 over the three year Notional Rent period. This really goes to show the importance of seeking a second opinion.

**It's easy:** Very little effort is required from the practice themselves and the potential financial benefits can be huge. Once you have appointed your surveyor they should be able to manage the process for you completely – leaving you to get on with running your practice.

**Enhance sale value:** A Notional Rent rise can increase the capital value of your surgery (i.e. the price it will sell for on the open market). This is very important for partners who are thinking of selling their premises (including a share) or retiring in the future.

**Improve your services:** You can either plough any additional reimbursement back into the practice or you can rest in the knowledge that the Notional Rent you are receiving is fair compared to other surgeries.

## Important tips

**CMR1 forms:** Many practices receive less reimbursement than they should because they fill in their CMR1 form incorrectly (forgetting loft and basement space for example). If you are unsure what to include, speak to your surveyor for advice before filling it in.

**Premises improvements:** Never assume your Notional Rent will automatically increase if you make premises improvements. In a lot of cases, NHS England will only amend your reimbursement for improvements if they have been pre-approved.

**Repeat increases:** If you received a significant increase last time, do not just sit back and assume you won't get an increase again now. Many factors can affect your Notional Rent so it's always worth asking your surveyor to investigate.

**Specialist surveyor:** You must make sure you use a surveyor who specialises in valuing GP surgeries. They will have the expert knowledge necessary to successfully navigate the system and more comparable evidence to assist in their negotiations with the district valuer.

**Time scales:** You have three years in which to challenge your Notional Rent - from the point that you receive your new reimbursement figure following a review - see below.

## Part 2

### Don't Panic! You have three years, not three months, to challenge your Notional Rent

#### The issue

For some time there has been uncertainty among GPs and practice managers over how long they have to appeal their Notional Rent reimbursement.

We have always worked to a three year deadline due to the regulations outlined within the GMS contract (NHS GMS Regulations 2004) – specifically Schedule 6, Paragraphs 99 and 101.

But we have recently taken on a number of Notional Rent appeals where NHS England refused to enter into local negotiations with us. The reason it gave for this was that the GP practices involved had not begun their appeal within three months of receiving their revised Notional Rent figure – as stipulated in a letter from NHS England to the practices following the review.

We felt therefore forced to take nine cases to the NHS Litigation Authority (NHSLA).

#### The legal case

We argued that GP practices contractually have three years to appeal their Notional Rent (from the point that they receive their new figure) because:

Paragraph 99 of the NHS GMS Regulations 2004 states that: 'the contractor and the Primary Care Trust must make every reasonable effort to communicate and cooperate with each other with a view to resolving the dispute, before referring the dispute for determination in accordance with the NHS dispute resolution procedure.'

This means NHS England must endeavour to discuss and resolve Notional Rent appeals at a local level. If an agreement cannot be reached, then the matter can be referred to the NHS Litigation Authority (NHSLA) to follow the NHS Dispute Resolution Procedure (LDRP).

Paragraph 101 states that disputes must be taken to NHSLA within three years: 'Any party wishing to refer a dispute as mentioned in sub-paragraph (1) must send the request under sub-paragraph (3) within a period of three years beginning with the date on which the matter giving rise to the dispute happened or should reasonably have come to the attention of the party wishing to refer the dispute.'

#### The decision

The NHSLA ruled that GP practices (or their representatives) have three years to enter into LDRP if they are not in agreement with their new Notional Rent figure and NHS England must make every effort to resolve the matter before it is referred to disputes.

It also ruled that NHS England should not attempt to impose non-contractual time limits on Notional Rent reimbursement appeals.

NHS England has been asked by the NHSLA to instruct a representative to discuss and negotiate these specific cases with us within 30 days.

#### How does this affect you?

These landmark cases will help ensure GP practices get a fair and reasonable time scale (three years) to appeal their Notional Rent – that is consistent with the regulations.

We advise any practices who have not checked their Notional Rent reimbursement due to the three month deadline stated by NHS England, to contact their specialist surveyor for a second opinion. Your surveyor will then be able to review your reimbursement and provide advice as to whether a challenge might be appropriate.

*Paul Conlan is operations director at GP Surveyors. For more information, contact GP Surveyors on 0114 281 5850 or email [info@gpsurveyors.co.uk](mailto:info@gpsurveyors.co.uk)*