

**Your Request:**

**1)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.**

**Our Response:**

1) Please find listed below the information held for the former CCG areas that now make up NHS Cheshire & Merseyside ICB in relation to the number of cases where payments had income tax deducted from the amount awarded for the 2018/19, 2019/20, 2020/21 and 2021/22 financial years. Please note that we do not hold data that identifies which payments made were specifically to 'inheritors' at the time of payment.

**Cheshire**

<b>Financial Year</b>	<b>Number of cases</b>
2021/22	28
2020/21	34
2019/20	25
2018/19	18

**Halton**

<b>Financial Year</b>	<b>Number of cases</b>
2021/22	0
2020/21	0
2019/20	1
2018/19	0

**Knowsley**

<b>Financial Year</b>	<b>Number of cases</b>
2021/22	0
2020/21	1
2019/20	6
2018/19	6

**Liverpool**

<b>Financial Year</b>	<b>Number of cases</b>
2021/22	5
2020/21	14
2019/20	2

2018/19	0
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### South Sefton

Financial Year	Number of cases
2021/22	7
2020/21	6
2019/20	4
2018/19	8

### Southport & Formby

Financial Year	Number of cases
2021/22	8
2020/21	14
2019/20	3
2018/19	8

### St Helens

Financial Year	Number of cases
2021/22	7
2020/21	8
2019/20	3
2018/19	6

### Warrington

Financial Year	Number of cases
2021/22	5
2020/21	7
2019/20	6
2018/19	9

### Wirral

Financial Year	Number of cases
2021/22	25
2020/21	19
2019/20	15
2018/19	12

#### Your Request:

**2) When HMRC instructed NHS authorities to deduct income tax from awards made.**

#### Our Response:

2) Clinical Commissioning Groups were advised the following by HMRC on 16 March 2018: *“To withhold tax from the interest element on any payment made on, or after, 06 April 2018”*.