



The Association of Medical Reporting Organisations

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**VAT Tribunal Barrett, Goff and Tomlinson & The Commissioners
for HMRC & The Law Society**

There seems to be confusion as to the meaning and ramifications of this Judgement which simply dealt with whether the medical report and records fees are a disbursement or a part of the service that a solicitor provides to the client, and therefore subject to VAT in the hands of the solicitor.

This Judgement has **NOT** changed the taxable status of a medical report. Medical reports are still subject to VAT if the provider, be they a doctor directly or medical reporting organisation, is VAT registered.

The judgement found that medical report and record fees are in fact a disbursement in the hands of the solicitor and therefore if VAT **has not** been charged by the provider then the solicitor **is not** required to add VAT to the fee.

This judgement has not in any way changed or affected the VAT status of medical reports which remain subject to VAT when provided by a doctor or medical reporting organisation who is VAT registered.

Matthew Game
AMRO Chairman.