



# North East and North Cumbria

Our Reference PA\ North East & North  
Cumbria ICB\ICB124

Your Reference ICB124

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1 December 2022

By Email

Dear

**Freedom of Information Act 2000 - Request for Information – NHS North East & North Cumbria Integrated Care Board.**

Thank you for your request received by North of England Commissioning Support (NECS) on 7 November 2022 for information held by NHS North East and North Cumbria Integrated Care Board (ICB) under the provisions of the Freedom of Information Act 2000.

For information Clinical Commissioning Groups ceased to exist on 30 June 2022. Services that were previously delivered by the CCG are now being delivered by the successor organisation NHS North East and North Cumbria (ICB). This covers the areas of County Durham, Newcastle Gateshead, North Cumbria, North Tyneside, Northumberland, South Tyneside, Sunderland and Tees Valley.

Please find the information you requested on behalf of the ICB as follows;

**Request –**

**(1 )Please provide the number of people in your ICB who as inheritors of awards made to awardees have had income tax deducted from payments. I believe HMRC has wrongly instructed that the 'interest' element is subject to income tax. Could you please provide this information for yearly totals for the tax years 2018/ 2019, 2019/2020, 2020/2021, 2021/2022.**

**(2) Can you please identify when, i.e. in which year, HMRC instructed to make these payments subject to income tax.**

**Clarification of request**

**The request is to identify the number of awards made by the NHS in your area which could not be made to the awardees because of the death of the awardee and the payments of which were subsequently made to the inheritor of the awardee and from which income tax has been deducted. I believe income tax cannot be deducted in these cases, the relevant tax being inheritance tax the liability for which is on a quite different basis.**

**I directed this question to the NHS originally who advised that this information is not available from them but from CCGs which have now been replaced by ICBs.**

**Response**

*(1) Nil*

*(2) Not applicable*

In line with the Information Commissioner's directive on the disclosure of information under the Freedom of Information Act 2000 your request will form part of our disclosure log. Therefore, a version of our response which will protect your anonymity will be posted on the NHS ICB website <https://northeastnorthcumbria.nhs.uk/>.

If you have any queries or wish to discuss the information supplied, please do not hesitate to contact me on the above telephone number or at the above address.

If you are unhappy with the service you have received in relation to your request and wish to make a complaint or request a review of our decision, you should write to the Senior Governance Manager using the contact details at the top of this letter quoting the appropriate reference number.

If you are not content with the outcome your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the Information Commissioner cannot make a decision unless you have exhausted the complaints procedure provided by The North of England Commissioning Support Unit.

The Information Commissioner 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)

Any information we provide following your request under the Freedom of Information Act will not confer an automatic right for you to re-use that information, for example to publish it. If you wish to re-use the information that we provide and you do not specify this in your initial application for information then you must make a further request for its re-use as per the Re-Use of Public Sector Information Regulations 2015 [www.legislation.gov.uk](http://www.legislation.gov.uk) . This will not affect your initial information request.

Yours sincerely

*Paul Atkinson*

**Paul Atkinson**  
**Information Governance Officer**