

Supply of nurses

A recent Tribunal case decided that the supply of unqualified nursing and auxiliary staff to nursing and care homes was not a supply of exempt welfare services but was liable to VAT at the standard rate.

The franchisor supplied both qualified and unqualified staff to nursing and care homes and whilst Customs agreed that the supply of qualified staff fell within the Welfare Service Exemption, the supply of unregistered nursing staff did not fall within the exemption because it was not regarded as the supply of a specific welfare service.