

## Freedom of Information request 272-17

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### Request

I am researching the use of Special Purpose Vehicles (SPVs) within the NHS, for this please provide a response to the below questions under the FOI act.

1. Does the trust have an Special Purpose Vehicle (SPV)?

If so, please provide the following details for all SPVs held by the trust

- a. Registered name
  - b. Date incorporated
  - c. What was the agreed function/purpose of the SPV?
  - d. Who owns shared capital? (Please list all entities and the % of capital held by each)
  - e. How much VAT was recovered during 2015/16 from the use of the SPV?
  - f. What was the SPVs Income Surplus for 2015/16?
  - g. Has the SPV been disclosed to HMRC?
2. Is the trust considering the establishment of an SPV?

If so, please provide the following details for all planned SPVs

- a. What are the proposed functions/purpose of the SPV?
- b. How much VAT is expected to be recovered from the use of an SPV?

### Response

1. NHS Borders do not have a Special Purpose Vehicle.
2. There are no plans to purchase a SPV.

If you are not satisfied with the way your request has been handled or the decision given, you may ask NHS Borders to review its actions and the decision. If you would like to request a review please apply in writing to, Freedom of Information Review, NHS Borders, Room 2EC3, Education Centre, Borders General Hospital, Melrose, TD6 9BS or [foi.enquiries@borders.scot.nhs.uk](mailto:foi.enquiries@borders.scot.nhs.uk).

The request for a review should include your name and address for correspondence, the request for information to which the request relates and the issue which you wish to be reviewed. Please state the reference number **272-17** on this request. Your request should be made within 40 working days from receipt of this letter.

If following this review, you remain dissatisfied with the outcome, you may appeal to the Scottish Information Commissioner and request an investigation of your complaint. Your request to the Scottish Information Commissioner should be in writing (or other permanent form), stating your name and an address for correspondence. You should provide the details of the request and your reasons for dissatisfaction with both the original response by NHS Borders and your reasons for dissatisfaction with the outcome of the internal review. Your application for an investigation by the Scottish Information Commissioner must be made within six months of your receipt of the response with which you are dissatisfied. The address for the Office of the Scottish Information Commissioner is, Office of the Scottish Information Commissioner, Kinburn Castle, Doubledykes Road, St Andrews, Fife.

