



**Information Governance  
Team**

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Dear Sir/Madam

**Freedom of Information Act 2000 (FOIA)  
Request ID: FOI534288427**

Thank you for your request for information relating to VAT on social care services.

You have requested the following information:

**1. How many contracts does the local authority currently (2023/24) hold with social care providers that enable the local authority to commission adult social care services from the providers' trading subsidiary in order that VAT can be reclaimed.**

We confirm that we currently hold no contracts with social care providers that enable us to commission adult social care services within the years 2023/24.

**2. How many contracts does the local authority currently (2023/24) hold with social care providers that enable the local authority to commission children's social care services from the providers' trading subsidiary in order that VAT can be reclaimed.**

In response to Question 2, Coventry City Council would actively seek to avoid this practice, so to our knowledge there are no such contracts. However, the Council's Procurement team do not hold this information to be able to verify that this is the case in every contract that Children's Services has in place.

The supply of information in response to a FOI request does not confer an automatic right to re-use the information. You can use any information supplied for the purposes of private study and non-commercial research without requiring further permission. Similarly, information supplied can

also be re-used for the purposes of news reporting. An exception to this is photographs. Please contact us if you wish to use the information for any other purpose.

For information, we publish a variety of information such as: [FOI/EIR Disclosure Log](#), [Publication Scheme](#), [Facts about Coventry](#) and [Open Data](#) that you may find of useful if you are looking for information in the future.

If you are unhappy with the handling of your request, you can ask us to review our response. Requests for reviews should be submitted within 40 days of the date of receipt of our response to your original request – email: [infogov@coventry.gov.uk](mailto:infogov@coventry.gov.uk)

If you are unhappy with the outcome of our review, you can write to the Information Commissioner, who can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF or email [icocasework@ico.org.uk](mailto:icocasework@ico.org.uk).

Please remember to quote the reference number above in your response.

Yours faithfully

**Information Governance**