

**VAT: supplies of nurses, nursing auxiliaries and care assistants by state regulated agencies**

[Revenue & Customs Brief 40/10](#) confirms that a concession which allows VAT exemption for certain services provided by nursing agencies (the nursing agencies' concession) will continue to apply to supplies by those nursing agencies, notwithstanding changes to the Health and Social Care Act 2008 effective 1 October 2010.

The concession will continue to apply from 1 October 2010 provided that the employment business is registered with one of the following organisations:

- the Care Quality Commission (or for supplies on or after 1 October 2010 would have been required to be registered with the Care Quality Commission prior to that date);
- the Scottish Commission for the Regulation of Care;
- the Care Standards Inspectorate for Wales; or
- the Northern Ireland Health and Personal Social Services Regulation and Improvement Authority.

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