



Quick Guide ... how we pay individuals, or organisations, for services they've provided – Annex 1 - GP Services

Introduction

The University can receive services provided by General Practitioners in relation to the health and wellbeing of its students and staff. These services are separate from those provided by our own University Health Service or Staff Occupational Health Service.

When paying for the services provided by external GPs, we must be clear whether the University is making payment to a GP Practice (Partnership) or to a GP in their capacity as a self employed individual.

Not all GP Practices are formal Partnerships and, even when they are, the Practice may hold bank accounts in an individual GP's name. This causes confusion for the University as we are legally obliged to understand whether we are making payment to an organisation or an individual person. This is so that we can comply with HMRC requirements with respect to Tax and National Insurance deductions.

GP Partners and Employed Practitioners

Invoices submitted to the University must clearly state to whom our payment should be made. Where the invoice is not in the name of a recognised GP Practice Partnership but an individual named GP, we need confirmation that this is the name of the GP Practice or that the GP is acting as a self employed individual. The GPs Unique Tax Reference (UTR) must then be quoted on the invoice. Where VAT is charged, the invoice must include the VAT registration number.

GPs who are employed by the Practice cannot be paid by invoice unless they have a self employed tax code. Without this information payment must be made as a 'University Bank worker'. See below.

WHO ARE YOU?	HOW CAN WE TELL?	HOW DO WE PAY YOU?
Self Employed Independent Contractor Consultant	There is an Agreement for Services with a negotiated fee Self employed tax code is in place and/or person is registered for Self Assessment for Tax	You submit an Invoice to the Finance Payments Team quoting a University Purchase Order number (provided by the Department you are working for)

<p>GP Practice Partnership Registered Company Other Trading entity</p>	<p>Registered address present Recognisable trading name VAT status is clear</p>	<p>You submit an Invoice to the Finance Payments Team quoting a University Purchase Order number (provided by the Department you are working for)</p>
<p>Person providing ad hoc services, but without a formal employment contract issued by Human Resources</p>	<p>The person has registered as a 'University Casual worker'</p>	<p>Registration as a University Casual Worker has taken place.</p> <p>The department you are working for will authorise a spreadsheet submission of your hours and email it to the Finance Department Payroll and Expenses team.</p> <p>You'll be paid monthly through our Casual Payroll service</p>