

Gazette

YOUR MONTHLY DISPENSARY GAZETTE

News and Updates on Dispensing Doctor Issues



EVALUATE YOUR CURRENT PERFORMANCE!

As we enter the new financial year, it's essential to prepare for the upcoming challenges that lie ahead. But before you move forward, it's a good idea to evaluate your current performance! A quick way to review your financial efficiency is to benchmark your dispensing profitability. All dispensing sites can access our FREE online user-friendly **tool**. Just fill in the first three boxes to see how you compare to other NHS dispensaries- Watch our "how to" video **here**! Should you discover that your dispensary is underperforming and you could benefit from additional support, please reach out to our office. We may be able to arrange a site visit, although geographical limitations may apply.

Moving into the new financial year, you will have noticed that the April 2024 Dispensing Fee Scale has risen by an average of 25.7 pence per item. Whilst this is good news, when compared to the April 2023 fee per item, there is an average fall of 11.8 pence per item. Please see page 2 for further details.

This month we have also analysed the financial implications of Psoriasis treatment. The majority of products in this area result in a loss. Please refer to our article on page 4. Members can also check our **Brand Comparison** to see which brands are most profitable or cause the least loss.

Another aspect to monitor is ensuring you are correctly reimbursed for services rendered, such as providing assorted nutritional supplements. If the prescription doesn't contain *starter packs, named flavours or assorted flavours* you will miss out on the additional dispensing fees. Please see page 9 for further details.

Finally, we highly recommend that our members bookmark our **profitability pages**, as our website will assist practices in ensuring they minimise dispensing losses and maximise dispensing profitability.

Best Wishes,

Claudy Rodhouse

Dispex Design and Editorial Contributor

The Dispensary Gazette

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Always consult the SmPC before prescribing.

[Click here for prescribing information](#)

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References: 1. Leuprorelin Amdeepcha, Public Assessment Report-2019; Available from: https://mri.cts-mrp.eu/portal/detailsproductnumber=DE%2FH%2F5485%2F001#:~:text=PAR%20%7C%2001_DE5485_1_DC%20Leuprorelin%20Amdeepcha_draft%20PAR(Last Accessed February 2024).
2. Staladex SmPC (Last Accessed March 2024)



2024 DISPENSING FEE SCALE



Dispensing Fees to Rise

Information supplied by Hexagon6

From April 2024, the Dispensing Fee will **rise** by an average of 25.7 pence per item. Whilst this is good news, when compared to the April 2023 fee per item, there is an average **fall** of 11.8 pence per item.

Practices are reminded that the scale relates to items assigned to each GP, whether they are a partner or salaried. All prescriptions assigned to other prescribers e.g. Nurse Practitioners, Community prescriptions, Hospital prescriptions

and Dental prescriptions will automatically be added to the most senior partner within the practice. This will increase the number of items for that individual and as you can see, the more items an individual GP submits, the lower the dispensing fee for all those items. If you spread the items relatively evenly between the GPs, this can increase your fee per item by up to 10 pence per item, which is not insignificant. Most clinical systems have a way of allocating the prescriber to distribute the repeat prescriptions generated more evenly.

Total prescriptions calculated separately for each individual dispensing practitioner, in bands	From 1st April 2023	Total prescriptions calculated separately for each individual dispensing practitioner, in bands	From 1st October 2023		From 1st April 2024		
	Prices per prescription in pence		Prices per prescription in pence	Reduction in price per pence - note slightly different band scales	Prices per prescription in pence	Increase in pence compared to October 23	Decrease in pence compared to April 23
Up to 454	247.7	Up to 464	207.40	40.30	235.00	27.60	-12.70
455 - 569	244.1	465 - 581	204.40	39.70	231.60	27.20	-12.50
570 - 684	241.0	582 - 698	201.70	39.30	228.60	26.90	-12.40
685 - 796	237.9	699 - 813	199.10	38.80	225.70	26.60	-12.20
797 - 912	235.0	814 - 931	196.80	38.20	223.00	26.20	-12.00
913 - 1024	232.6	932 - 1045	194.70	37.90	220.60	25.90	-12.00
1025 - 1423	230.1	1046 - 1453	192.60	37.50	218.30	25.70	-11.80
1424 - 1992	228.0	1454 - 2034	190.80	37.20	216.30	25.50	-11.70
1993 - 2276	226.0	2035 - 2324	189.20	36.80	214.40	25.20	-11.60
2277 - 2846	224.2	2325 - 2906	187.70	36.50	212.70	25.00	-11.50
2847 - 3414	222.6	2907 - 3485	186.40	36.20	211.20	24.80	-11.40
3415 - 3984	221.3	3486 - 4067	185.30	36.00	210.00	24.70	-11.30
3985 - 4551	220.2	4068 - 4646	184.30	35.90	208.90	24.60	-11.30
4552 and over	219.3	4647 and over	183.60	35.70	208.10	24.50	-11.20

Information supplied by



DDA Annual Conference 2024

Delegate Booking Opens 15 April 2024

The DDA Conference will once again be held at the Burlington Hotel Events Centre, Birmingham on the 25th and 26th of September 2024. There are already 34 Exhibitors booked and the programme promises two days of informative talks as well as the DDA Quiz. Topics being covered by expert speakers include CQC and the new inspection regime – how this might impact Dispensing practices, Supply Issues, Resources available including the SPS (Specialist Pharmacy Service), Regulations, and concludes with Mark Stone presenting on Fighting the Financial Fright of General Practice where he will cover:

- The influence of politics and the economy on the key income drivers of practices
- The mounting pressure of patient needs and increasing expectations in a post COVID world
- Snowballing business costs
- Staff = how to.... Turn your largest cost into your greatest asset
- Less fright – more bright!
FIGHT THE FRIGHT!

Click **Here** for more information about the Conference and to view the programme – Remember to Register from 15th April 2024.

Book early to avoid disappointment



Calcipotriol + Betamethasone – what are your dispensing options?

There are 4 different formulations for Calcipotriol + Betamethasone:

FOAM - only available as Enstilar - available as 60g or 120g

CREAM - only available as 60g - with the only brand being Wynzora (Almirall) - only available from PSUK or Alliance

OINTMENT - the Generic 30g is Category M and it is available as Accord, Sandoz, Dalbecal (TEVA) or Dovobet. The 60g and 120g must be prescribed by brand and are available as Dovobet and Dalbecal.

GEL - the Generic 60g is Category M and is available as Aristo and Dovobet. The 120g must be prescribed by brand as Aristo or Dovobet.

Often prescribing is initiated in hospital. Patients may prefer different formulations depending upon the greasiness, absorption, or ease of application.

Most of the products make a loss. Check our **Brand Comparison** to see which brands (and from which supplier) are most profitable or cause the least loss. Leo still provides a Reduced Wholesaler discount via Alliance only and only on certain products, including Enstilar. Almirall provides a Reduced Wholesaler's Discount on Wynzora.

When prescribed generically, the Category M Ointment 30g and Gel 60g, will make big losses as the cost of the brands and generics available is much higher than the Category M price (Losses of up to £15

a pack – check our **Brand Comparisons** to see the potential damage). The Category M prices do start low and each month tend to be raised to the higher Concession price. Consider prescribing all products by brand.

Calcipotriol + Betamethasone	Dispense	Doses	Basic Price	Available from
Foam	Enstilar	60g	£39.68	Alliance only
	Enstilar	120g	£79.36	Alliance only
Cream				
Wynzora		60g	£35.66	Alliance and PSUK
Ointment				
Generic Category M (so check prices in Drug Tariff and Concessions each month)		30g	£9.40	
AAH		30g	£13.50	AAH only
Alliance		30g	£14.26	Alliance only
TEVA (Dalbecal)		30g	£15.87	AAH only
Dovobet		30g	£19.84	Alliance only
Sandoz		30g	£16.86	
Gel				
Generic Category M (so check prices in Drug Tariff and Concessions each month)		60g	£24.25	
AAH		60g	£24.25	AAH only
Alliance		60g	£24.25	Alliance only
Aristo		60g	£37.20	AAH only
Dovobet		60g	£37.21	Alliance only
Ointment				
AAH		120g	£72.84	AAH only
TEVA (Dalbecal)		60g	£31.74	AAH only
Dovobet		60g	£39.68	Alliance only
Gel				
AAH		120g	£65.23	AAH only
Alliance		120g	£48.50	Alliance only
Aristo		120g	£69.10	AAH only
Dovobet		120g	£69.11	Alliance only



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While there are geographical limitations, if an in-person visit is not feasible, we can adapt most courses for delivery over a private Teams booking. Member prices start at £725+vat for a half day visit.

Utilise your next PLT date, contact the training department for further details!

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- Leicester
- Gloucester
- Northampton
- Buckingham



training@dispex.net



Retrospective Top Up Payments for Concession Prices

The first list of Retrospective Top Up payments has been published in the April Drug Tariff.

Every quarter, a retrospective top-up payment to the concessionary prices granted three quarters before will be paid. The top-up will be applied automatically for the products listed in Part VIII E each quarter by the NHS Business Services Authority, according to the volume the contractor was paid for, in the month that the margin survey indicates the concessionary price paid that month was such an under payment, compared to the average price paid by contractors to suppliers that it warrants 'topping up'.

The following table lists the products and the prices which will be applied to those products, but only in that month.

The NHS Business Services Authority will automatically apply a top-up and you do not need to make a claim for this additional payment. These payments should be added to the Basic Price in your end of April Drug Statement – note that the Discount Abatement (Clawback) will also automatically apply to these additional sums.

Month applicable	Product for top-up	Top-up amount
April 2023	Pramipexole 180microgram tablets (30 pack)	£5.33
July 2023	Itraconazole 100mg capsules (15 pack)	£6.73
July 2023	Pantoprazole 40mg gastro-resistant tablets (28 pack)	£2.60
July 2023	Paracetamol 500mg effervescent tablets (100 pack)	£3.93
August 2023	Atomoxetine 10mg capsules (28 pack)	£10.39
August 2023	Atomoxetine 25mg capsules (28 pack)	£7.74
September 2023	Docusate 50mg/5ml oral solution sugar free (300ml pack)	£2.84

Category M Changes

The first Quarter of the 2024/25 financial year brings with it a net decrease in Category M prices once again. This adds pressure on dispensing doctors who often cannot dispense these generics without making a loss. The losses are compounded by the punitive 11.18% Discount Abatement (Clawback) applied to each and every product dispensed. Dispex members can access the **Generics Costing more than Tariff page** on the Dispex website to see how to mitigate against these losses. Click **here** to watch our short video on how to utilise the member's only tool!

There are 6 new products

- 118 Products have **DECREASED** in price by 20 pence or more
- A further 236 products have had their price **DECREASED** by less than 20 pence
- 18 Products prices have been unchanged
- 136 Products have had their price **INCREASED** by less than 20 pence
- 120 Products have had their price **INCREASE** by 20 pence or more

Note the following products. Expect a push by ICBs to switch to these products. Check our **Brand Comparisons** to ensure you do not land up dispensing these at a loss!

Product	Size	01 January 2024	01 April 2024
Apixaban 2.5mg tablets	60	4.92	2.91
Apixaban 5mg tablets	56	4.97	2.83
Sitagliptin 100mg tablets	28	6.34	3.66
Sitagliptin 25mg tablets	28	3.68	3.06
Sitagliptin 50mg tablets	28	5.41	3.52



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LEARN MORE

Drug Tariff Changes

Each month we publish Additions and Deletions from the Drug Tariff that affect Dispensing doctors.

In addition, we sift through the Drug Changes to highlight commonly dispensed items, looking at whether the changes bring about a price rise or price drop.

This month has seen a huge number of changes, sometimes from Category M to A, or Category A to M, or even Category M to C or A to C.

Check out our **Drug Tariff updates** in our Members’ Section. Ones to watch out for this month include a massive drop in the reimbursement price of Chloramphenicol eye drops x 5ml.

5.9 selected other changes to April 2024 Drug Tariff

	Category	To	Category	Price Movement
Alverine 120mg capsules x 60	M		A	Price Rise
Alverine 60mg capsules x100	M		A	Price Rise
Betamethasone valerate 0.1% cream x 30g	M		A	Price Rise
Betamethasone valerate 0.1% cream x 100g	M		A	Price Rise
Cefalexin 250mg tablets x 28	M		C	Price Rise
Chloramphenicol 0.5% eye drops x 10ml	A		M	Price Drop
Chlorpromazine 100mg tablets x 28	M		A	Price Rise
Co-amliozide 5mg/50mg tablets x 28	M		A	Price Rise
Colecalciferol 1,000unit capsules x 30	M		A	Price Drop
Desmopressin 10micrograms/dose nasal spray x 60	M		A	Price Rise

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Missed Dispensing Fees for Services Rendered

If you kindly extend a selection of assorted flavours to your patients to ensure patient compliance and satisfaction, ensure you are compensated for providing this service.

In the realm of dispensing doctors, the pursuit of patient compliance stands as an essential objective for optimal treatment outcomes, as well as fostering a culture of patient-centred care. However, amidst the noble efforts of prioritising patient satisfaction and adherence through the provision of assorted flavours, it is important for practices to also consider the financial implications of such endeavours.

In the given context, you are eligible to receive compensation of five dispensing fees, if prescribed correctly. It is important that you ensure your GPs are prescribing assorted flavours for those patients who prefer a mixture, so the maximum number of dispensing fees can be claimed. If you prescribe starter packs, then you will automatically get 4-6 dispensing fees depending upon which brand of nutritional supplement you prescribe. The rule of thumb should be – all Nutritional supplements must either be prescribed as “starter packs”, named flavours (strawberry, mocha etc) or “assorted flavours” within the main body of the script. If they do NOT and you still affably dispense assorted, only ONE dispensing fee will be reimbursed!

Please note: according to the NHSBSA flavours not specified is NOT an indication of assorted flavours and will be returned to you for correction as there is no price in the DM+D!

For further guidance and for more information on endorsing and referred backs, please attend the upcoming FREE NHSBSA & Dispex Webinars.



UPCOMING WEBINARS

NHSBSA & Dispex **webinars** -supporting dispensing practices with endorsing, batch submission, switching and managing referred backs.

Endorsing

April 23rd
June 18th

Batch Submission

May 21st
July 16th

BOOK HERE

training@dispex.net

01604 859000 (10am-1pm)



LUNCHTIME Tutorials

APRIL 2024

- 17th Apr- Drug Tariff & Endorsing
- 18th Apr- DispexCD (W)
- 23rd Apr- NHSBSA Endorsing inc Referred Backs (W)
- 24th Apr- Controlled Drugs Part 2

MAY 2024

- 15th May- Controlled Drugs Part 1
- 21st May- NHSBSA Batch & Switching (W)
- 22nd May- DSQS Guidance

JUNE 2024

- 12th June- Controlled Drugs Part 2
- 18th June- NHSBSA Endorsing inc Referred Backs (W)
- 26th June- Drug Tariff & Endorsing

Time: 1pm-2pm **Webinar Time:** 12pm start

Delegate Prices:

Members: £50+vat pp/ps **Non:** £75+vat pp/ps
W= Free webinar

dispex.net/training training@dispex.net

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- DRUM Training
- Prescription Clerks Training
- Controlled Drugs
- PA's & VAT for Dispensing Practices
- Dispensing for New Dispensers
- Leading and Motivating a Team
- Planning and Allocating Work
- Stress Management
- Performance Management
- Conflict Management
- Discipline in the Workplace
- Organising and Delegating

- The Dispenser** (CLICK HERE)
- The Practice Manager** (CLICK HERE)
- The Dispensary Manager** (CLICK HERE)
- The Pharmacy Tech** (CLICK HERE)
- The Administrator** (CLICK HERE)
- The GP** (CLICK HERE)

HRT on PPC

April 2024



HRT Prescribing For PPCs – GP IT update

Source: Community Pharmacy England

As announced in the NHS Primary Care bulletin (published 14 March 2024), over half of GP surgeries have digital solutions available to automate the issuing of listed HRT items as single-item prescriptions at the point of prescribing (separate prescriptions for each HRT item). This is something that NHS England and Department of Health and Social Care (DHSC) had committed to enabling when the HRT Pre-Payment Certificate (HRT PPC) was first introduced in April 2023.

NHS England and DHSC are continuing to work together with IT suppliers to implement changes across all GP IT systems over the coming months. Click [here](#) to read the source article in full.

REMINDER

- In the meantime, where automation has not been introduced yet, please bear in mind that prescribers must manually issue all HRT items for patients on PPC's as single-item prescriptions. This is because NHSBSA & dispensing systems are not designed to handle mixed charge prescriptions; a patient either pays for all items on the prescription or they are exempt from being charged.
- The HRT PPC cannot be used to provide exemption from charges for any item not included on the HRT medicines list, even if the medicine is often used to treat the symptoms of menopause e.g. anti-depressants. HRT that is not licenced for use in the UK is also not in the scope of the HRT PPC e.g. testosterone.

- Only HRT medicines published in the Drug Tariff Part XVI can be prescribed under the HRT PPC scheme, click [here](#) for the Drug Tariff.
- A digital solution will be introduced as soon as possible to automate the issuing of listed HRT items as single-item prescriptions at the point of prescribing.

Mixed Prescriptions

- If a prescriber issues a mixed prescription in error (i.e. one that includes both listed HRT medicines and other medicines), they will need to issue to the patient new single-item prescriptions for any listed HRT items, alongside a separate prescription for the other items.
- If a patient takes a mixed prescription to a dispenser, they will likely need to return to the prescriber to issue separate prescriptions for listed HRT items, having been unable to fill their prescription.

The Dispenser

- should check evidence of a valid HRT PPC.
- should confirm the items for which the HRT PPC is being used are on the HRT medicines list.
- Place paper prescriptions in the exempt bundle.

For the DHSC's full guidance please click [here](#).

Further Resources

Dispex members can download our NEW HRT Prescription Sorting SOP [here](#). As well as a patient's HRT [poster](#), for display in the dispensary.

DISPENSARY OWING BOOKS

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Member discount



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Prescription Fee Increase

NHS Prescription Charges from 1 May 2024

Charges for NHS prescriptions will increase on 1 May 2024. The National Health Service (Charges for Drugs and Appliances) (Amendment) Regulations 2024 were laid before Parliament on 3 April 2024. The regulations set out the new charges for NHS prescription charges in England.

Charges for prescriptions and prescription prepayment certificates (PPCs) will increase by 2.59% (rounded to the nearest 5 pence) from 1 May 2024. Charges for wigs and fabric supports will increase by the same rate.

A prescription will cost £9.90 for each medicine or appliance dispensed, an increase of 25 pence. The 3-month PPC will cost £32.05 and the 12-month PPC will cost £114.50.

The hormone replacement therapy (HRT) PPC will cost £19.80, an increase of 50 pence. This is because the rate is set at twice the single prescription charge.

Full details of the new charges from 1st May 2024 are in the table below.

Item	Current charge (1 April 2023 to 30 April 2024)	Charge from 1 May 2024	Change in £
Single prescription charge	£9.65	£9.90	£0.25
3-month PPC	£31.25	£32.05	£0.80
12-month PPC	£111.60	£114.50	£2.90
HRT PPC	£19.30	£19.80	£0.50

Members' can download a patient poster here



Benchmark your Dispensing



An average practice with 2,500 dispensing patients, that dispenses 66,000 items per year, with a 30% actual gross dispensing profit* will on average make **£53.30** profit per dispensing patient.

However, an average Dispex member (as above) could potentially be making **£69.29** profit per dispensing patient, when utilising all the information from the Dispex website and ordering via Dispex's preferred providers!

*Actual Gross Dispensing Profit as a % (your accountant should be able to provide this).
Based on average NHS Dispensing Doctor reimbursement per item 2021/22.

HOW DO YOU COMPARE?

Time to Review your GnRH Dispensing

By Dr Philip Koopowitz - Hexagon6

For a very long time now, there has been little movement in the GnRH Agonist market, but that is about to change. As with all prescribing and dispensing, the patient must come first and prescribing the most appropriate medication on clinical ground is paramount. Urologists have allowed GPs to select the GnRH agonist they wish to prescribe and many of you have been using Prostav or Zoladex. There has been a push from ICBs to prescribe Decapeptyl, on cost grounds.

There is however a rising player in the market. Staladex, from Aspire Pharma Ltd, is a leuprorelin product that's equivalent to Prostav. Staladex comes as a 11.25mg implant in a pre-filled syringe. The implant contains 11.25 mg leuprorelin acetate (equivalent as 10.72 mg leuprorelin) and is the identical dosage to Prostav 11.25mg (Leuprorelin 11.25mg powder and solvent for suspension for injection pre-filled syringe). Prostav can be prescribed generically as Leuprorelin 11.25mg powder and solvent for suspension for injection pre-filled syringe, and Staladex can be prescribed generically as Leuprorelin 11.25mg implant pre-filled syringes. If you are changing from Prostav to Staladex and prescribing generically, then Staladex must be prescribed as Leuprorelin 11.25mg implant. Prostav requires pre-mixing and is an injection that's administered subcutaneously or intramuscularly, usually into the arm, thigh or tummy. Staladex is injected subcutaneously under the abdominal skin.

Prostav earns 2 Dispensing Fees and Staladex 1. The price of Staladex is lower than Prostav.

Product			Basic Price
Zoladex	Goserelin	AstraZeneca	£235.00
Prostav	Leuprorelin	Takeda	£225.72
Staladex	Leuprorelin	Aspire	£208.79
Decapeptyl	Triptorelin	Ipsen	£207.00

To complicate matters, not all GnRH agonists are available from all 3 main wholesalers. Although Prostav is available from all 3, the enhanced Manufacturer's Discount Scheme (MDS) is only available if it is ordered from Alliance. Decapeptyl is only discounted and available via PSUK. Zoladex is currently only discounted and available from AAH (keep an eye on future Gazettes as this is due to change from July and new sign-ups will be required). Staladex is available from all 3 main wholesalers and the same discount is available from all 3.

Product	Basic Price	Available From			Discount Available		
		AAH	Alliance	PSUK	AAH	Alliance	PSUK
Zoladex	£235.00	Y	N	N	Y	N	N
Prostav	£225.72	Y	Y	Y	N	Y	N
Staladex	£208.79	Y	Y	Y	Y	Y	Y
Decapeptyl	£207.00	N	N	Y	N	N	Y

For practices who are already benefiting from the Aspire existing MDS deal, there is no need to sign up again, as the Staladex deal will be added on to your existing MDS. For those practices who are not signed up to the Aspire MDS, it is advisable to contact info@aspirepharma.co.uk

To see the effect of the discounts on profitability, visit the **Brand Comparisons** members' only section of the Dispex website. Changing 20 patients (who receive 4 injections a year) to the most profitable GnRH agonist could improve profitability by £1,800 per annum, whilst saving the NHS £1,350 per annum. A win, win, win.

Independent view by Hexagon6

Digital record-keeping

Following numerous enquiries regarding moving to digital record-keeping and determining the appropriate retention period, we've decided to compile this resource to address any apprehension. As far as Dispex is concerned digital records, as long as they are kept safe and secure, could be used instead of paper records. Click [here](#) to read in full.



Picture the Scene: A Missing Patient's Signature

Picture the Scene: A dispenser diligently reviews the day's prescriptions, and among them, a script lies unsigned, with the exemption box TICKED. There's a flicker of recognition – it's a familiar name. This patient, they recall does falls under exemption criteria, however, a cautious approach requires verification. Delving into the patient's records, the dispenser validates the patient's exemption status. Armed with certainty, the Dispenser make a decision, backed by protocol, to sign the prescription on the patient's behalf.

In this case, the prescription in question included four items, each with a prescription fee of £9.65. By addressing the unsigned script, the dispenser has saved the dispensary £38.60. While this amount may appear inconsequential, when multiplied over the average number of unsigned prescriptions you may encounter in a month, it could be costing the practice hundreds of pounds!

We are all human and in the bustling environment of a dispensary, amidst the numerous tasks undertaken, this confirmation step can often be overlooked. Although it's ideal to inspect EACH prescription for a signature while the patient or their representative is present. If you come across an unsigned exempt script, in line with NHS England and **The Drug Tariff**, you are permitted to act as a patient's representative and sign on behalf of the patient- as long as exemption status checks are carried out. Click [here](#) to read in full.



Non-dom status is changing – will it affect you?

The government plans to abolish the current tax treatment for UK resident non-domiciled individuals (non-doms) from 6 April 2025 – but what does this mean for medical practitioners now working in the UK?

Currently, where the conditions are met, the non-dom regime enables UK resident individuals whose permanent home is outside the UK to benefit from the ‘remittance basis’, effectively only taxing foreign income and gains (FIG) brought into the UK. It also offers protection from inheritance tax (IHT) on their overseas assets. Medical practitioners who own overseas assets, particularly those who have set up overseas structures to hold them outside the UK tax net, will be affected by the new rules.

From 6 April 2025, the remittance basis regime will be replaced with a residence-based test. The regime will be available for four years starting from 6 April 2025, or the first tax year in which the individual becomes UK resident, for any individuals who have been non-UK resident for at least the previous ten tax years. Therefore, individuals who have taken up UK residence since April 2022 can benefit from one or more remaining years of the four-year period.

In the four-year period, new arrivals to the UK will not be subject to tax on their FIG (including from non-resident trusts), these can be brought into the UK tax-free.

However, those opting into the four-year FIG regime will lose their entitlement to personal allowances and the capital gains annual exemption. After the initial four years, individuals will be taxed in the UK on their income and gains from their worldwide assets.

Individuals who currently hold non-dom status and will not qualify for the four-year FIG regime, will be taxed on their worldwide income and gains from 6 April 2025. As such individuals will lose access to the remittance basis, there will be special transitional rules for 2025/26, so they will be taxed on only 50% of their foreign income for that year. From 2026/27, foreign income will be taxed in the normal way.

For 2025/26 and 2026/27 only, a reduced rate (of 12%) will apply to remittances of pre-6 April 2025 personal FIG – although this does not apply to foreign income arising within offshore trust structures. From 6 April 2027, remittances of pre-6 April 2025 FIG will be taxed at the normal rates.

A capital gains tax rebasing of non-UK sited assets (held on 5 April 2019) will be

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available to those who have historically claimed the remittance basis and remain neither UK domiciled nor deemed domiciled by 5 April 2025. Business Investment Relief will continue to be available.

For IHT, the government intends to move from a domicile-based system to a residence-based system from 6 April 2025. Nothing is confirmed yet, but it is envisaged that IHT will be charged on individuals who have been UK resident for ten years.

These are major changes for foreign nationals living and working in the UK, and whether the government can implement these reforms by April 2025 remains to be seen. But make no mistake, changes are coming, and will affect a wide range of existing personal finance and business ownership structures, as well as employers who have international employees. If you or your practice team may be affected by these changes, please contact our team for help and advice.

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An overview of the GP contract updates 2024/25

Source: Practice Index 1.4.2024

With several documents related to the contract being released on Thursday (28th March) afternoon, we've taken a look at the contract updates to give you a head start on the requirements of the contract so you're up and running quickly. Click [here](#) to read the Contract highlights.

Using an AI Chatbot to ease staff shortages and improve patient care

Source: by AI and Digital Regulations Service for health and social care 13.3.24

Overview

Faced with growing demand and limited resources, the mental health team of an NHS trust identified a critical issue within their talking therapy service. Staff shortages and an overwhelming number of referrals were hindering the team's ability to provide timely and effective initial assessments. To address this challenge, the team explored the adoption of an AI chatbot to support their service.

This case study describes how the team decided an AI chatbot was the right solution to their problem. It details the 'digital-assurance process' the trust came up with to demonstrate regulatory compliance and make sure the technology would work with their IT infrastructure. The Project Manager responsible for implementing the AI chatbot in the mental health department explains how the trust ensures 'digital compliance' before adopting new technologies.

Please note that other NHS trusts may follow their own processes and steps. This case study explains the process in this particular trust only. Click [here](#) to read in full.

**Calendar of national campaigns**

Handy links (text in **bold**) for upcoming national campaigns and awareness days to help you plan activities and your social pages.

**APRIL****Stress Awareness Month**

April

Stress Management Society
Supporting our NHS people**Lesbian Visibility Day**

26 April

**MAY****International Day of the Midwife**

May 5, 2024

International Confederation of Midwives**World Hand Hygiene Day**

May 5, 2024

WHO**Deaf Awareness Week**

6-12 May 2024

Deaf Awareness Week**International Nurses Day**

12 May

International Council of Nurses**Mental Health Awareness Week**

13-19 May 2024

How managers can support workplace mental wellbeing**Special Days**

9th-10th April- Eid

**ARE YOU A GP?
DO YOU HAVE A HYBRID
PHARMACY****Join our free Facebook Group to
discuss all things Hybrid!**Search: "Dispensing GPs Hybrid Pharmacy Group"
in Facebook or scan the QR code!

DISPEX ANSWERS

The experts at Dispex provide answers to the most common questions, quoting the relevant regulations.

Q: If a GP has an Epipen in their doctor's bag that expires without being used and we never scripted that item, can the VAT on this item be claimed on the original purchase? Also, do we get paid the VAT on Epipen?

A: Dispex members can login [here](#) to find out

We will continue to add more questions and answers as time goes on.

Here to HELP

Don't forget Dispex members have access to our support helplines!



enquiries@dispex.net



01604 859000 (10am-1pm)



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