I understand OCCG contracts with Virgin Care, whose parent company is in the British Virgin Islands, a tax haven. It is registered there because it wishes to avoid paying tax on profits made here or anywhere else. Yet its business relies on the payment of tax by individuals and corporations here. My question therefore is: will OCCG continue to contract with tax evading companies like Virgin Care or will it stop such contracts or ask the companies to form standalone UK-tax-registered vehicles which are entirely un-connected to companies in tax havens? Is it the OCCG's position that it is morally acceptable for companies that avoid paying tax seek to capture profits from the taxes paid by others?

CCG procurement is underpinned by a legislative framework. There are two key sets of Regulations for commissioners:

• The Public Contracts Regulations 2015 (PCR 2015); and,
• The National Health Service (Procurement, Patient Choice and Competition) (No2) Regulations 2013 (PPCCR).

One of the key requirements of this statutory guidance is to act transparently and proportionately and treat all potential providers equally and in a non-discriminatory way. It is on this basis that the CCG contracted with Virgin Care. However it should be noted that the procurement and contract arrangements were legacy arrangements that the CCG has had delegated from NHS England and which in turn were put in place by the former Primary Care Trust. It should also be noted that the contract with Virgin Care has now ceased in Oxfordshire.

A link to the relevant guidance is included below.

<https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/561778/PCR_2015_and_NHS_commissioners_A.pdf>

The CCG has been looking into the development of an ethical procurement policy which could take into account the issues you have raised, however, any local policy would need to ensure compliance with any statutory guidance.