

# *Introduction*

## *Reducing loss of valuable funds to the NHS*

The NHS Executive has decided, as part of the Government's commitment to modernise the NHS, to improve the way in which patients' claims to exemption from the prescription charge are administered.

In conjunction with other measures being taken centrally, this should reduce unacceptable losses to the NHS from patients who falsely claim exemption from the prescription charge.

## *Point of dispensing checks*

A simple check of entitlement will be introduced at the point of dispensing, with patients being asked to volunteer evidence of exemption. Pharmacists<sup>1</sup> dealing with prescriptions will not be held responsible if patients do not show evidence. You will normally be expected to dispense the prescribed medicine and ask the patient to sign a declaration of exemption on the prescription form as you do now. The process will remind patients of their responsibilities when they next make a claim.

If no evidence is available, you should simply mark a dedicated box with an 'X' on the reverse of the newly designed prescription forms. Prescription<sup>2</sup> forms marked in this way will be targeted for post-dispensing checks by the PPA Fraud Investigation Unit.

You are in no way responsible for the accuracy of the patient's declaration; this remains the patient's or carer's responsibility.

Once prescriptions have been marked, you will not need to sort them separately before submission to the PPA. Prescription forms will continue to be sorted as chargeable, not charged and free contraceptives.

Information about exemption and the purpose of the new checks will be available for patients.

<sup>1</sup> The term 'Pharmacist' includes all counter assistants and other staff.

<sup>2</sup> You are asked to mark old versions of the FP10 without the new box in the same way, in the same position on the reverse of the form.

## *Evidence of exemption*

We have sought to make the checks easier for patients whose evidence of exemption may already be available to the pharmacists, such as:

- A patient under 16
- A patient under 19 in full time education
- A patient aged 60 or over
- A patient with a valid exemption certificate showing a medical exemption
- A patient with a valid exemption certificate showing that she is an expectant mother or has given birth within the last 12 months
- A patient with a valid exemption certificate showing evidence of being a war disablement pensioner; exemption applies only for drugs and appliances to treat the accepted disablement

For example, exemption claimed by a child under 16 may be proven by their date of birth or their age being printed or handwritten by the prescriber on the prescription form. No further evidence is needed.

You will, however, always be expected to request evidence for patients who claim exemption because they receive an entitled DSS benefit or Tax Credit, have a valid pre-payment certificate or are entitled to a HC2 charges certificate under the NHS Low Income Scheme. Evidence should be requested under these circumstances because pharmacists will be unlikely to have reliable evidence of these grounds of exemption already in their possession.

No evidence should be requested for contraceptives as these will continue to be free of charge to all.

## *Supporting the POD checks*

The PPA is expected to monitor the extent to which pharmacists seek evidence of entitlement from patients. Details are included in HSC 1999/057.

## *How to decide whether evidence is acceptable*

There are some basic checks to be made on any evidence offered to you:

**IDENTITY** - Is the patient's name printed on the evidence? Is it the same as the name printed on the prescription? (For DSS benefits, Tax Credits, and the NHS Low Income Scheme, partners of beneficiaries are entitled to exemption from NHS charges. If it is not clear from the evidence whether the patient is the beneficiary's partner, you should mark the reverse of the FP10 to show that no evidence was produced.)

**DATE OF ENTITLEMENT** - Is the patient exempt on the date on which the prescribed item is dispensed? This will usually be clear, eg, from the dates printed on a medical exemption certificate FP92. But there may be cases where entitlement at the date of dispensing is not clear. Instruments of payment for DSS benefits, such as Giro's paid for Income Support and the accompanying letter, will have dates of entitlement normally covering the 2 weeks before they are sent. Evidence for a period of entitlement no more than 15 days before the prescribed item is dispensed should be accepted for Income Support, Family Credit, and Disability Working Allowance.

On the other hand, initial entitlement notices for some DSS benefits which are "open" and do not include any dates of entitlement are not acceptable evidence. In such cases, you should mark the reverse of the FP10 to show that no evidence was produced.

## *What is acceptable evidence?*

To follow in the next section is a list of examples of commonly available types of acceptable evidence. As it is not possible for this list to be exhaustive, you will have the discretion to accept the evidence if, in your opinion, it establishes the grounds for exemption or remission. If you are in any doubt about the acceptability of the evidence, you should tick the box on the reverse of the prescription form to show that no evidence was produced.

New prescription forms are being introduced to facilitate these checks, and a sample is shown below

<b>FP10 C</b>	
<b>NOTE</b>	<b>Patient who do not have to pay (or their representatives) must fill in part 1 and 3. Those who do have to pay must fill in part 2 and 3.</b>
The information on this form may be disclosed to other public bodies for the purpose of checking entitlement and preventing or detecting fraud	
<b>Part 1</b>	The patient doesn't have to pay because he/she:
<b>A</b> <input checked="" type="checkbox"/>	is under 16 years of age
<b>B</b> <input checked="" type="checkbox"/>	is 16, 17 or 18 and in full-time education
<b>C</b> <input checked="" type="checkbox"/>	is 60 years of age or over
<b>D</b> <input checked="" type="checkbox"/>	has a maternity exemption certificate
<b>E</b> <input checked="" type="checkbox"/>	has a medical exemption certificate
<b>F</b> <input checked="" type="checkbox"/>	has a prescription prepayment certificate
<b>G</b> <input checked="" type="checkbox"/>	has a War Pension exemption certificate
<b>L</b> <input checked="" type="checkbox"/>	is named on a current HC2 charges certificate
<b>B</b> <input checked="" type="checkbox"/>	gets Income Support <small>*Give details below of free or getting benefit or Credit. This may be your partner's</small>
<b>K</b> <input checked="" type="checkbox"/>	gets Income-based Jobseeker's Allowance
<b>I</b> <input checked="" type="checkbox"/>	gets Family Credit (ends 03/04/2000)
<b>J</b> <input checked="" type="checkbox"/>	gets Disability Working Allowance (ends 03/04/2000)
<b>M</b> <input checked="" type="checkbox"/>	gets full Working Families Tax Credit or Credit reduced by £70 or less
<b>N</b> <input checked="" type="checkbox"/>	gets full Disabled Person's Tax Credit or Credit reduced by £70 or less
<b>X</b> <input checked="" type="checkbox"/>	was prescribed a free-of-charge contraceptive
<b>Declaration</b> <small>For patients who do not have to pay</small>	I declare that the patient does not have to pay NHS prescription charges, is properly entitled to any benefit, certificate, or other ground for exemption marked above, and that the information is true and complete. <b>Now sign and fill in Part 3</b>
<b>Part 2</b>	I have paid £ _____ <b>Now sign and fill in Part 3</b>
<b>Part 3</b>	I am the <input checked="" type="checkbox"/> patient <input checked="" type="checkbox"/> patient's representative
Signed _____	Date / / _____
Name _____	
Address _____	
Postcode _____	
<b>WARNING</b> False information may lead to prosecution or legal action.	
FP 10 C 0899	



Mark here with a 'X' if no evidence is provided

# Exemption Categories

Where you have a claim for exemption due to entitled DSS benefits, NHS low Income Scheme and prescription prepayment certificates, you should always request evidence. In other cases where a valid certificate of exemption has been shown to you, you may wish to make a note of this, along with the date of expiry, in the Patient Medication Record (PMR). You do not then need to request evidence on subsequent occasions, up to the date of expiry, but can check the PMR instead. A certificate of exemption is not valid if it has expired, even if the patient still has the relevant medical condition.

## Age related claims (checks start from 5 October 1999)

### Children under 16

In future, the majority of patients will have their date of birth and age printed on the prescription form and you need not request evidence in cases where patients are obviously under 16. Where valid evidence has been shown, you may wish to make a note of this, for example in the Patient Medication Record. You need not then request evidence on each subsequent occasion up to the patient's 16th birthday, but can check in the PMR instead.

### 60 years or over

The majority of patients aged 60 or over will have their date of birth and age printed on the prescription form. Where valid evidence has been shown to you, you may wish to make a note in the Patient Medication Record and subsequently refer to this instead.

Age (including females) and address  
D.O.B.

Pharmacy Stamp  
Dispenser's endorsement  
Pack & quantity

Number of days' treatment  
N.B. Ensure dose is stated

NP

Prescriber's Office

Signature of Doctor  
Date

For dispenser  
No. of  
Prescriptions  
on form

Age & DOB entered here

## NHS Medical card

The NHS Medical card will also provide the patients' date of birth.

This is your **NHS medical card**. Please keep it in a safe place. It is proof that you are entitled to NHS treatment. Your NHS number is 123 456 7890. Please let us know if you get in touch with us. We will help us to find your records more quickly.

Your local Family Health Services Authority (FHSA) is BEXLEY AND GREENWHICH HA, MARLOWE HOUSE, 221 ERITH ROAD, BEXLEYHEATH, KENT, DA7 6HZ.

MRS M BEDSER  
99 WATSON WAY  
BEXLEYHEATH  
BL2 2VW

Your doctor is J SMITH (12345) Your date of birth 26/10/1974

**What to do if you want to change your doctor**

**To the patient**  
1 Please read the notes about this on the other side of this card  
2 Fill in this part of the card and give it to the new doctor to sign it  
Your signature  
Date  
If you are not the patient, please say what your relationship is to the patient  
Name and address if either is different from above

**To the new doctor**  
Please fill in this part of the card  
Your name  
Your code number  
Your signature to accept this patient  
Date  
If you will be dispensing drugs, tick here  
If you claim a rural practice payment, number of miles between your main surgery and the patient's home

Office use  
FHSA cipher QAA  
Card issued on 05.10.98

DOB entered here

## 16,17or18 and in full time education

Many patients in this category may be unable to show valid evidence. This may be because:

- their parents are unwilling for them to carry a Child Benefit Order Book
- they are at university and do not receive Child Benefit
- because Child Benefit is not payable.

In other cases, it will be necessary for students to show two separate documents, one confirming their date of birth (this may be on the prescription form) and another confirming their educational status, such as school uniform or a Students' Union card for those already in further education.

If both pieces of evidence are not available, you should mark the box on the reverse of the prescription form to show that no evidence was produced.

Page Two of Order Book

SOCIAL SECURITY  
National Insurance No LP010009C  
Quote this number in all correspondence

MRS M BEDSER  
99 WATSON WAY  
ANFIELD  
BEXLEYHEATH  
KENT  
BL2 2VW

Serial No. 02D Date on MONDAY  
GB

POST OFFICE (AINSWORTH ST)  
BLACKBURN BO  
BB1 6AT

0 00  
0 07  
0 00  
5 14

Paying Office Stamp

DLO 21 MAY 90  
=SPECIMEN ONLY=  
NOT PAYABLE  
WITH MAIN BOOK  
Read the back pages for rules for drawing benefit and information on other benefits

CHILD BENEFIT

Check here for benefit details

## Maternity exemption

A patient may claim exemption if she is an expectant mother or has given birth within the last 12 months.

The certificate of exemption is valid from the date of issue until expiry; this will be for a period up to 12 months after the expected date of confinement or 12 months after the date of birth, if application is made or renewed after the birth. To avoid asking for exemption every time the patient needs a prescription, you may wish to make a note of the certificate along with the date of expiry, in the Patient Medication Record. You need then only check the PMR, rather than requesting evidence on subsequent occasions, up to the date of expiry.

## Medical and maternity exemption evidence

The proof for both these categories is form FP92. There are two versions of this form, one handwritten, the other pre-printed.

FP92. handwritten version.

National Health Service - Prescription Charges Health Authority Exemption Certificate		
<b>Important! Please read notes overleaf.</b>		Patient's N.H.S. number _____ date _____
Improper use of this certificate may lead to prosecution.		Please indicate number of dependants _____
Sex/mar. <input type="checkbox"/> MARRIED <input type="checkbox"/> SINGLE	Please tell the Health Authority of change of name and address and return this certificate in due time.	
Other names _____	Address _____	
Issued by Health Authority _____	Valid from _____ to _____	
NOTE: This certificate is the property of the Health Authority.		

Front

<p><b>NOTES</b></p> <p>1. This certificate covers:</p> <p>(a) charges for drugs, appliances and elastic hoistery supplied on N.H.S. prescription for your own use by a pharmacist or a dispensing doctor; and</p> <p>(b) charges for drugs and elastic hoistery similarly supplied by a hospital out-patient department.</p> <p>THIS CERTIFICATE DOES NOT COVER Wigs and fabric supports supplied through the hospital service.</p> <p>This certificate is <b>NOT TRANSFERABLE</b> and is <b>VALID ONLY FOR THE PERIOD SHOWN OVERLEAF</b>. It <b>MUST BE RETURNED</b> to the Health Authority if you cease to be exempt from payment of prescription charges.</p> <p>2. Before you or your representative take your prescription form to a pharmacist either you or he/she <b>must fill in the facts of the form</b>. Tick the appropriate circle in Part A and Box E in Part B. Indicate a current exemption certificate (FP92) if there is one. Tick the appropriate box so that you do not have to pay the charge.</p> <p>3. If you or your representative pay a charge during the period covered by this certificate, get an N.H.S. receipt (FP97 (SCST in Scotland)) from the pharmacist <b>at the time the charge is paid</b>. To claim a refund, complete form FP97 (the receipt form) and take it, and this certificate to any post office within 3 months of paying the charge. A receipt cannot be issued otherwise.</p> <p>4. This certificate is not valid if the particulars are altered in any way. Please tell the Health Authority if any change of name and address and return the certificate to them so that a new one can be issued.</p> <p>5. If you attend hospital as an out-patient please take this certificate with you.</p> <p><b>IMPROPER USE OF THIS CERTIFICATE MAY LEAD TO PROSECUTION.</b></p>
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## Prepayment certificate

You will be expected to request evidence on each occasion for patients who claim exemption on the grounds of having a valid prepayment certificate, as pharmacists are unlikely to be in possession of any reliable evidence for these grounds for exemption.

FP92. handwritten version.

Issued by: _____		National Health Service Prescription Charges	
<b>CERTIFICATE OF PREPAYMENT OF CHARGES</b>			
<b>Important—See Notes overleaf</b>		Certificate No. <b>R1065024</b>	
SURNAME Mr./Mrs./Miss .....			<b>CODE</b>  <b>H</b>
OTHER NAMES .....			
ADDRESS .....			
N.H.S. Number .....			
VALID			
Received the sum of £		in prepayment of charges for the period from.....	
<p><b>THIS FEE IS ONLY REFUNDABLE IN LIMITED CIRCUMSTANCES.</b>  <b>DETAILS OF THESE CIRCUMSTANCES WERE GIVEN ON THE PREPAYMENT</b> to .....  <b>CERTIFICATE APPLICATION FORM (FP95).</b> <b>Inclusive</b></p>			
<p><b>FP95</b> This card is the property of the Health Authority</p>			

Front

<p><b>NOTES:</b></p> <ol style="list-style-type: none"> <li>This certificate covers:—             <ol style="list-style-type: none"> <li>charges for drugs, appliances and elastic hosiery supplied on NHS prescription for your own use by a pharmacist or a dispensing doctor; and</li> <li>charges for drugs and elastic hosiery similarly supplied by a hospital out-patient department. The certificate does NOT cover wigs and fabric supports supplied through the hospital service. The certificate is NOT TRANSFERABLE and is VALID ONLY FOR THE PERIOD SHOWN OVERLEAF</li> </ol> </li> <li>Before you or your representative take your prescription form to a pharmacist either you or he/she <b>must</b> fill in the back of the form. Tick the appropriate circle in Part A <b>and</b> Box F in Part B. Then complete the declaration at the bottom so that you do not have to pay the charge.</li> <li>If you or your representative pays a charge during the period covered by this certificate, get an NHS receipt Form FP57 (called EC57 in Scotland) from the pharmacist <b>at the time the charge is paid</b>. To claim a refund, complete Part B.6 of the receipt. Take it and this certificate to any post office: <b>within 3 months</b> of paying the charge.</li> <li>Tell the Health Authority of any change of name or address, quoting the number of this certificate.</li> <li>If you attend hospital as an out-patient please take this certificate with you.</li> <li>If you still need a lot of prescriptions, see application Form FP95 about renewing your certificate.</li> </ol> <p style="text-align: center;"><b>IMPROPER USE OF THIS CERTIFICATE MAY LEAD TO PROSECUTION</b></p> <p style="text-align: right;"><small>Dd 8388705 353710 174M G/9G Mcr10155450</small></p>
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## Prepayment certificate

FP96. pre-printed version.

NATIONAL HEALTH SERVICE - PRESCRIPTION CHARGES	
Certificate of Prepayment of Charges	
Improper use of this certificate may lead to prosecution. Please read notes overleaf.	
Health Authority of Issue	
NHS Number	
Name	
Address	
Received the sum of £	In prepayment of prescription charges for the inclusive period
from	to
Certificate No.	<b>CB 160107</b>
THIS FEE IS ONLY REFUNDABLE IN LIMITED CIRCUMSTANCES. DETAILS OF THESE CIRCUMSTANCES WERE GIVEN ON THE PREPAYMENT CERTIFICATE APPLICATION FORM (FP95).	
This card is the property of the Health Authority	
FP96 (COMP)	

Front

<b>NOTES:</b>
<b>1. This certificate covers:-</b>
(a) charges for drugs, appliances and elastic hosiery supplied on NHS prescription for your own use by a pharmacist or dispensing doctor; and
(b) charges for drugs and elastic hosiery similiary supplied by a hospital out-patient department. The certificate does NOT cover wigs and fabric supports supplied through the hospital service. This certificate is NOT TRANSFERABLE and is VALID ONLY FOR THE PERIOD SHOWN OVERLEAF.
2. Before you or your representative take your prescription form to a pharmacist either you or he/she <b>must</b> fill in the back of the form. Tick the appropriate box in Part A and Box Q in Part C. Then complete the declaration at the bottom so that you do not have to pay the charge.
3. If you or your representative pays a charge during the period covered by this certificate, get an NHS receipt form FP57 (called EC57 in Scotland) from the pharmacist <b>at the time the charge is paid</b> . To claim a refund, complete Part B.6 of the receipt. Take it and this certificate to any post office <b>within 3 months</b> of paying the charge.
4. Tell the Health Authority of any change of name and address, quoting the number on this certificate.
5. If you attend hospital as an out-patient please take this certificate with you.
6. If you still need a lot of prescriptions, see application Form FP95 about renewing your certificate.
<b>IMPROPER USE OF THIS CERTIFICATE MAY LEAD TO PROSECUTION.</b>
Produced in the UK by The Stationery Office Ltd, D0305190, 2/98, 72470

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**War Pensions Exemption Certificate**

Surname

Other names

This person is entitled to free prescriptions from the National Health Service for medication prescribed for their accepted conditions.

The accepted conditions

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

**It is not valid for prescriptions for other illnesses.**

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Please note that there has been a number of different versions of this form over the years. As they are only issued once, your patient may have an older version which will look different. In this instance, please use your judgement. If in doubt, mark the box to indicate that no evidence was shown.

## *Income related claims*

Order books for these benefits carry a yellow page with information on NHS charge exemptions.

## *Income support*

Income support claimants who are paid by Order Book will have this evidence of exemption from NHS charges:

Claimants paid by Giro will have an accompanying letter FF261.

(Please note: All Income support evidence will be in arrears.)

**SOCIAL SECURITY**

**A PAYMENT FROM SOCIAL SECURITY**

Date      Our extension is      Your reference number is /


**About this Giro**

We have sent you a girocheque for £      with this letter.  
The notes on the back of the giro tell you how to get your money.

This payment is for  
from      /      /      to      /      /

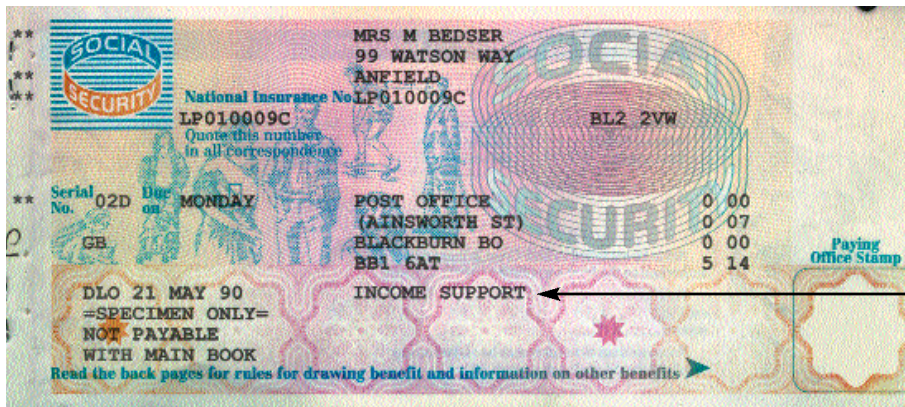
If you want to ask us anything about this letter, please get in touch with us.  
Our phone number and address are at the top of this letter.

---

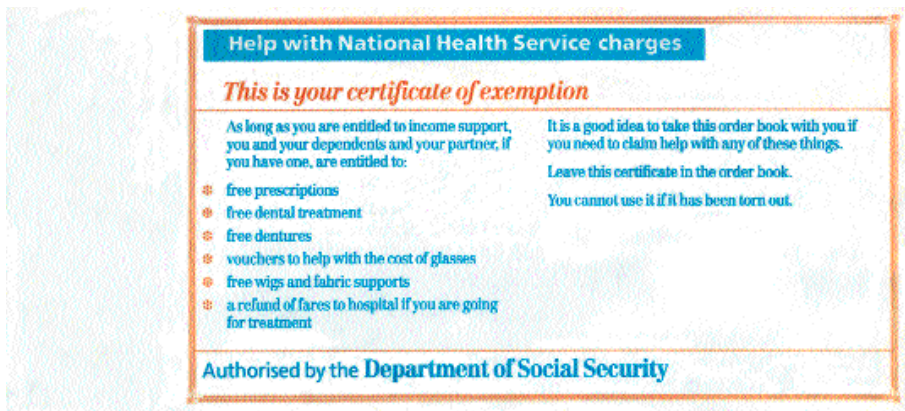
**FF261**      1/92140W

The small minority of claimants paid by Automatic Credit Transfer will not receive any evidence of entitlement with each payment. For these patients, you should mark the box on the reverse of the prescription form to show that no evidence was produced.

Page Two of Order Book



Page Four of Order Book



## Family credit (until 3 April 2000)

Awards of Family Credit run for 6 months. The last award of Family Credit will be made on 4 October 1999, to run to 3 April 2000. From 5 October 1999, no new awards of Family Credit will be made and claimants will apply for Working Families' Tax Credit (WFTC). Only WFTC will be in payment by 4 April 2000.

The claimant will have information on exemption from NHS charges in their Family Credit entitlement notice. An information sheet advises patients to take the entitlement notice with them to claim exemption from NHS charges. Beneficiaries may also obtain replacement entitlement notices from the Family Credit Unit, should they lose the original.

The small minority of claimants paid by Automatic Credit Transfer will not receive any evidence of entitlement with each payment. For these patients, you should mark the box on the reverse of the prescription form to show that no evidence was produced.

Page Two of Order Book

MRS M BEDSER  
99 WATSON WAY  
ANFIELD.  
National Insurance No LP010009C  
Quote this number  
in all correspondence

Serial No. 02D Due on MONDAY  
GE

POST OFFICE 0 00  
(AINSWORTH ST) 0 07  
BLACKBURN BO 0 00  
BB1 6AT 5 14

Paying Office Stamp

DLO 21 MAY 90  
-SPECIMEN ONLY-  
NOT PAYABLE  
WITH MAIN BOOK

FAMILY CREDIT

Read the back pages for rules for drawing benefit and information on other benefits

Check here for benefit details

Page Four of Order Book

Help with National Health Service charges

**This is your certificate of exemption**

As long as you are entitled to income support, you and your dependents and your partner, if you have one, are entitled to:

- free prescriptions
- free dental treatment
- free dentures
- vouchers to help with the cost of glasses
- free wigs and fabric supports
- a refund of fares to hospital if you are going for treatment

It is a good idea to take this order book with you if you need to claim help with any of these things. Leave this certificate in the order book. You cannot use it if it has been torn out.

Authorised by the Department of Social Security



An Executive Agency of  
the Department of Social Security

*Family Credit*

Riversway  
Preston PR2 2GN

Phone 01772 883300  
Fax No 01772 898293  
Text Phone 01772 883333  
Monday to Friday  
8:30am to 4:45pm

- Mrs B Box  
46 High Street West  
Middletown  
MT12 4HG
- **29 FEB 2000**
- Our reference number :  
Please tell us this if you write to us or phone us

The claim for Family Credit you made on behalf of Mrs B Box.

Please note that if we say "you" or "partner" we may be referring to the circumstances of Mrs B Box

I am pleased to tell you that the adjudication officer has decided that Mrs B Box can get Family Credit starting on 28/12/1998.


Note: This is a sample. The actual text may differ.

## *Disability working allowance (until 3 April 2000)*

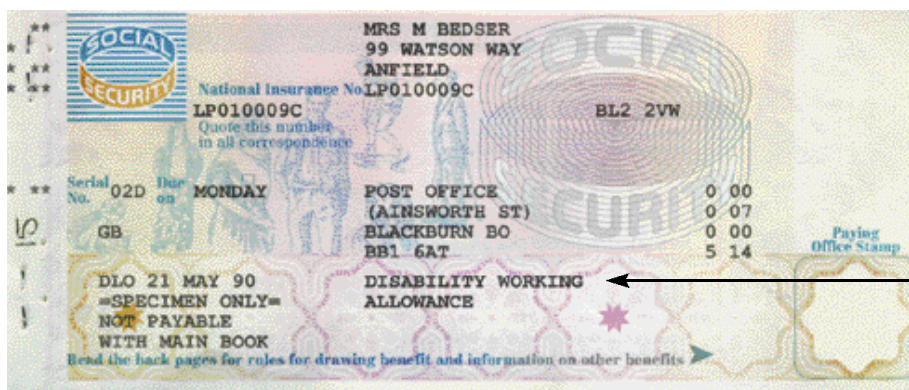
Awards of Disability working allowance (DWA) run for 6 months. The last award of DWA will be made on 4 October 1999, to run to 3 April 2000. From 5 October 1999, no new awards of DWA will be made and claimants will apply for Disabled Person's Tax Credit (DPTC). Only DPTC will be in payment by 4 April 2000.

This process works in exactly the same way as for Family Credit. The claimant will have information on remission of NHS charges in their Disability Working Allowance entitlement notice. An information sheet advises patients to take the entitlement notice or their order book with them to claim exemption. Beneficiaries may also obtain replacement entitlement notices from the DWA Unit, should they lose the original.

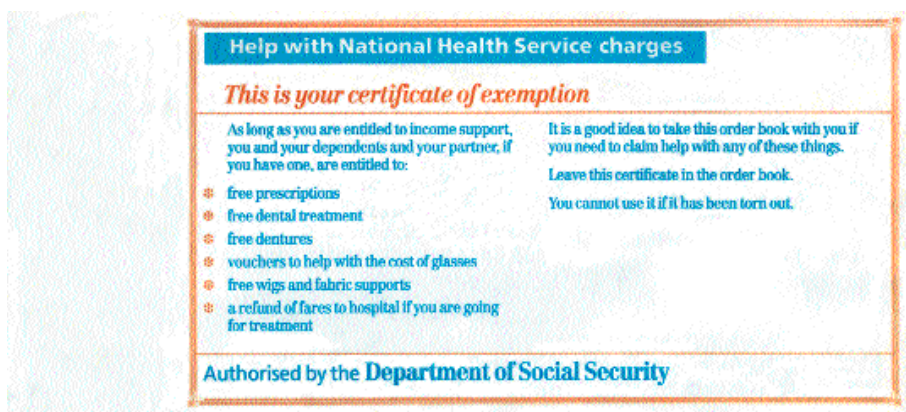
The small minority of claimants who are paid by Automatic Credit Transfer will not receive any evidence of entitlement with each payment. For these patients, you should mark the box on the reverse of the prescription form to show that no evidence was produced.

 <b>benefits</b> <b>6a</b> agency	An Executive Agency of the Department of Social Security	Riversway Preston PR2 2GN
<b>Disability Working Allowance</b>		Phone 01772 883300 Fax No 01772 898293 Text Phone 01772 883333 Monday to Friday 8:30am to 4:45pm
<ul style="list-style-type: none"><li>• Mr D Duck 46 High Street West Middletown MT12 4HG</li><li>• <b>29 FEB 2000</b></li><li>• Our reference number : Please tell us this if you write to us or phone us</li></ul>		
Your claim for Disability Working Allowance		
I am pleased to tell you that the adjudication officer has decided that you are entitled to Disability Working Allowance starting on 28/12/1999		
Disability Working Allowance is normally paid one week in arrears.		

## Page Two of Order Book



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## Working Families' Tax Credit (WFTC)

Working Families' Tax Credit (WFTC) is being introduced from 5 October 1999. It will run in parallel with Family Credit until 3 April 2000. From 4 April 2000, Family Credit will cease and only WFTC will be in payment.

Only *some* of those receiving WFTC will be entitled to exemption from NHS charges – those entitled are those with net incomes similar to former Family Credit holders – that is, those who have an amount taken off from the maximum Tax Credit of £70 or less weekly.

When the patient produces an award notice, you will not need to check that the amount taken off is £70 or less, to decide whether the evidence is valid. Up to the end of September 2000, any award notice for WFTC should be accepted in the pharmacy and no further inquiry need be made as to the amount taken off from the maximum Tax Credit.

The 'Evidence not seen' box on the reverse of the prescription form should not normally be marked for any claimant who has shown a WFTC award notice in respect of the patient or partner. Subsequent checks will be made by the PPA on WFTC holders who may have claimed exemption incorrectly.

If WFTC holders ask you for advice on claiming exemption, they will be entitled to exemption from prescription charges if *either*:

- they are receiving the maximum Tax Credit – this can be identified where marked on page 2 of the first sample award notice overleaf; *or*
- they have £70 or less weekly taken off the maximum Tax Credit – the amount taken off is marked on page 2 of the second sample award notice on page 2.17.

If a patient is clearly not entitled to exemption, but, despite advice, signs a declaration of exemption, it is a matter for your discretion whether to mark the 'Evidence not seen' box on the reverse of the prescription form. The patient (or representative) who signs a declaration of exemption is fully responsible for its correctness, whether or not you mark the 'Evidence not seen' box.

From October 2000, the award notices issued by Inland Revenue will indicate specifically when the WFTC holder is exempt from NHS charges. You will need to check for this specific indication of exemption from NHS charges from October 2000. Award notices without this indication of exemption should not be accepted as valid evidence from October 2000 and you should mark the 'Evidence not seen' box where WFTC award notices are shown without this. Further advice will be issued before WFTC award notices are changed in October 2000.

New prescription forms with an additional exemption category for WFTC are being introduced from September 1999. Old forms may still be extant for some time – where a WFTC holder has an old prescription form without a WFTC box, it will be acceptable for the "Family Credit" box to be marked.



Working Families' Tax Credit

Inland Revenue
Freesport PR1211
Preston, PR2 2TF
Phone 0845 6088888
Fax No No 01 772 898293
Text Phone 0845 6088844
Monday to Friday
8.30 am to 4.45 pm

- Mrs Mary Green
East
ENDERS
12 OCT 1999
Our reference number: TR000012A
Please use this if you write to us or phone us

Your application for Working Families' Tax Credit

You are entitled to Working Families' Tax Credit starting on 05/10/1999.
Working Families' Tax Credit is normally paid one week in arrears.
You are entitled to £95.10 a week for 26 weeks.

How your Working Families' Tax Credit was worked out

You asked us to pay...
The first payment of...
Working Families' Tax...
Let us know straight...
they change.
Account in the name...
Account number 12...
Name of the bank...
BA...
CL...
More payments will...
until your Working F...

12 Oct 1999 Page 02 of 03
MRS Mary Green REF: TR000012A

How your Working Families' Tax Credit was worked out

The maximum amount that people with children
the same age as yours can get each week is £95.10

This is made up of

£80.05 for you.

£15.05 for A

Your normal weekly income is £20.00

This is how your income was worked out:-

For your earnings:

£20.00 This is how much we have worked out you earn after
income tax and National Insurance contributions have
been taken off.

Because you have £20.00 or less earnings in each week, you are entitled to the
maximum Working Families' Tax Credit.

If you disagree with this decision

Please read the sheet called 'What to do if you think a decision is wrong
that we have sent you.

What happens after the decision is looked at again

If the decision can be changed we will send you a new decision.
If we cannot change the decision we will tell you why. You will still have the
right of appeal against the decision.

How to appeal

If you want to appeal you should fill in the form in the leaflet called "If you
think a Tax Credit decision is wrong". Please send it to the address shown at
the top of this letter within one month of the date of this letter. You can get
this leaflet from the Inland Revenue offices. Your appeal will be heard by an
independent appeals tribunal.

Other help you can get

If we have sent you an order book read the notes on the coloured pages at the back. They tell you
about other help you may be able to get while you are getting Working Families' Tax Credit.

If we have sent you a girocheque read form DPTC401 that we have sent you.
It tells you about other help you may be able to get while you are getting
Working Families' Tax Credit.

0283/0004

Now go to the next page

Maximum Tax
Credit.



Inland Revenue Phone number 0845 6095000  
 PO Box 145 Textphone 0845 6066668  
 Preston  
 PR10GP

Monday to Friday 7.30am - 6.30 pm

*Working Families' Tax Credit*

MRS XXXX XXXXXXXX  
 XX XXXXXXXXXXXX  
 XXXXXXXX  
 XXX XXX

07 MAR 2000

Our reference number: AA 12 34 56 A  
 Please tell us this if you write to us or phone us

**Your application for Working Families' Tax Credit**

I am pleased to tell you the adjudication officer has decided that you can get Working Families' Tax Credit starting on 4 April 2000.

Working Families' Tax Credit  
 week for 26 weeks

**How your Working Families' Tax Credit is worked out**

We have sent you notes that you read the notes to get your money and your money every 7 days

07 MAR 2000

Page 02 of 04

MRS XXXX XXXXXXXX

REF: AA 12 34 56 A

**How the adjudication officer has worked out your Working Families' Tax Credit**

The maximum amount the law says we can pay for families with children that are the same age as yours is £66.70

This is made up of

£50.65 for you and your partner, if you have one

£16.05 for A

The adjudication officer has decided that your normal weekly income is £210.00

**This is how the adjudication officer has worked your income out**

For your earnings:

£210.00 This is how much we have worked out you earn after income tax and National Insurance contributions have been taken off.

We have to make another calculation because the money you have coming in each week is more than £92.00

The maximum your family can get each week according to the law is £66.70

The adjudication officer has worked out how much has to be taken off the maximum.

The law says this has to be 55% of the difference between £210.00 and £92.00, which is

£64.90

--- Amount taken off less than £

The amount of Working Families' Tax Credit you can get each week, to the nearest penny is

£1.80

**If you disagree with this decision**

You may think that the decision is wrong because the adjudication officer has missed some information, does not know something, or has made a mistake. Please telephone or write to us and ask for a general explanation of the decision.

In very exceptional circumstances we may be able to make a special payment if, as a result of our mistake, you have suffered actual financial loss.

## *Disabled Person's Tax Credit (DPTC)*

Disabled Person's Tax Credit (DPTC) is being introduced from 5 October 1999. It will run in parallel with Disability Working Allowance (DWA) until 3 April 2000. From 4 April 2000, DWA will cease and only DPTC will be in payment.

Only *some* of those receiving DPTC will be entitled to exemption from NHS charges – those entitled are those with net incomes similar to former DWA holders – that is, those who have an amount taken off from the maximum Tax Credit of £70 or less weekly.

When the patient produces an award notice, you will not need to check that the amount taken off is £70 or less, to decide whether the evidence is valid. Up to the end of September 2000, any award notice for DPTC should be accepted in the pharmacy and no further inquiry need be made as to the amount taken off from the maximum Tax Credit. The 'Evidence not seen' box on the reverse of the prescription form should not normally be marked for any claimant who has shown a DPTC award notice in respect of the patient or partner. Subsequent checks will be made by the PPA on DPTC holders who may have claimed exemption incorrectly.


If DPTC holders ask you for advice on claiming exemption, they will be entitled to exemption from prescription charges if *either*:

- they are receiving the maximum Tax Credit – this can be identified where marked on page 2 of the first sample award notice overleaf; *or*
- they have £70 or less weekly taken off the maximum Tax Credit – the amount taken off is marked on page 2 of the second sample award notice - see page 2.20.

If a patient is clearly not entitled to exemption, but, despite advice, signs a declaration of exemption, it is a matter for your discretion whether to mark the 'Evidence not seen' box on the reverse of the prescription form. The patient (or representative) who signs a declaration of exemption is fully responsible for its correctness, whether or not you mark the 'Evidence not seen' box.

From October 2000, the award notices issued by Inland Revenue will indicate specifically when the DPTC holder is exempt from NHS charges. You will need to check for this specific indication of exemption from NHS charges from October 2000. Award notices without this indication of exemption should not be accepted as valid evidence from October 2000 and you should mark the 'Evidence not seen' box where DPTC award notices are shown without this. Further advice will be issued before DPTC award notices are changed in October 2000.

New prescription forms with an additional exemption category for DPTC are being introduced from September 1999. Old forms may still be extant for some time – where a DPTC holder has an old prescription form without a DPTC box, it will be acceptable for the “DWA” box to be marked.



**Inland Revenue**

*Disabled Person's Tax Credit*

Inland Revenue  
Freepost PR1211  
Preston, PR2 2TF

Phone 0845 605888  
Fax No No 01 772 896293  
Text Phone 0845 608844  
**Monday to Friday  
8:30 am to 4:45 pm**

---

- ◆ MRS Mary Green  
East  
ENDERS
- ◆ 12 OCT 1999
- ◆ Our reference number: TR000012A  
Please use this if you write to us or phone us

---

**Your application for Disabled Person's Tax Credit**

You are entitled to Disabled Person's Tax Credit starting on 05/10/1999.  
Disabled Person's Tax Credit is normally paid one week in arrears.  
You are entitled to £95.10 a week for 26 weeks.

You asked

The first payment of Disabled Person's Tax Credit

Let us know if they change

Account information

Account number

Name of the person

More payments until your decision

12 Oct 1999

MRS Mary Green

**How your Disabled Person's Tax Credit was worked out**

The maximum amount that people with children the same age as yours can get each week is

This is made up of

£80.05 for you.

£15.05 for A

Your normal weekly income is

**This is how your income was worked out:-**

For your earnings:

£20.00 This is how much we have worked out you earn after income tax and National Insurance contributions have been taken off.

Because you have £90.00 or less earnings in each week, you are entitled to the maximum Disabled Person's Tax Credit.

**If you disagree with this decision**

Please read the sheet called *What to do if you think a decision is wrong* that we have sent you.

**What happens after the decision is looked at again**

If the decision can be changed we will send you a new decision. If we cannot change the decision we will tell you why. You will still have the right of appeal against the decision.

**How to appeal**

If you want to appeal you should fill in the form in the leaflet called "If you think a Tax Credit decision is wrong". Please send it to the address shown at the top of this letter within one month of the date of this letter. You can get this leaflet from the Inland Revenue offices. Your appeal will be heard by an independent appeals tribunal.

**Other help you can get**

If we have sent you an order book read the notes on the coloured pages at the back. They tell you about other help you may be able to get while you are getting Disabled Person's Tax Credit.

Page 02 of 03

REF: TR000012A

----- Maximum Tax Credit.



Inland Revenue Phone number 0845 6095000  
 PO Box 145 Textphone 0845 6066668  
 Preston  
 PR10GP

Monday to Friday 7.30am - 6.30 pm

*Disabled Persons' Tax Credit*

MRS XXXX XXXXXXXX  
 XX XXXXXXXXXXXX XX  
 XXXXXXXX  
 XXX XXX

07 MAR 2000

Our reference number: AA 12 34 56 A  
 Please tell us this if you write to us or phone us

**Your application for Disabled Persons' Tax Credit**

I am pleased to tell you the adjudication officer has decided that you can get

Disabled Persons' Tax Credit

Disabled Persons' Tax Credit  
 week for 26 weeks.

**How your Disabled Persons' Tax Credit is worked out**

We have sent you a letter with notes. You should read the notes to get your money and your money every 26 weeks.

07 MAR 2000

Page 02 of 04

MRS XXXX XXXXXXXX

REF: AA 12 34 56 A

**How the adjudication officer has worked out your Disabled Persons' Tax Credit**

The maximum amount the law says we can pay for families with children that are the same age as yours is £66.70

This is made up of

£50.65 for you and your partner, if you have one

£16.05 for A

The adjudication officer has decided that your normal weekly income is £210.00

**This is how the adjudication officer has worked your income out**

For your earnings:

£210.00 This is how much we have worked out you earn after income tax and National Insurance contributions have been taken off.

We have to make another calculation because the money you have coming in each week is more than £92.00

The maximum your family can get each week according to the law is £66.70

The adjudication officer has worked out how much has to be taken off the maximum.

The law says this has to be 55% of the difference between £210.00 and £92.00, which is £64.90

The amount of Disabled Persons' Tax Credit you can get each week, to the nearest penny is £1.80



--- Amount taken off less than £71

**If you disagree with this decision**

You may think that the decision is wrong because the adjudication officer has missed some information, does not know something, or has made a mistake. Please telephone or write to us and ask for a general explanation of the decision.

In very exceptional circumstances we may be able to make a special payment if, as a result of our mistake, you have suffered actual financial loss.

## *Job seeker's allowance (income based)*


Job Seeker's Allowance beneficiaries will not be able to show valid evidence of entitlement to free prescriptions. You should simply mark the box on the reverse of the prescription form to show that no evidence was produced.

## *HC2 (NHS low income scheme)*

Patients who do not receive a qualifying DSS benefit may apply for help under the NHS Low Income Scheme. Claimants receive either:

- HC2 - an NHS certificate for full help, entitling the patient to prescription charge exemption.
- HC3 - an NHS certificate for partial help. This certificate does NOT entitle the patient to free prescriptions, it is only valid for help with other NHS charges.

## HC2 certificate

HC2 Certificate for full help with health costs	
Mr D Duck 46 High Street West Middletown MT12 4HG	CERT. NO. 2 - 04722004 <i>You will need to quote this number if you have to get in touch with us</i>
	VALID FROM 14 October, 1998
	VALID UNTIL 13 October, 1999
	FOR Mr Donald Duck Mrs Daisy Duck
<b>CERTIFICATE FOR FULL HELP WITH HEALTH COSTS</b>	
Using the information you gave us in your HC1 claim for help with health costs, we have worked out that you, and your partner if you have one, are entitled to this certificate for the following:	
<ul style="list-style-type: none"><li>• free NHS prescriptions</li><li>• free NHS dental treatment</li><li>• free NHS sight tests</li><li>• the full value of a voucher towards the cost of glasses or contact lenses</li><li>• free NHS wigs and fabric supports</li><li>• refund of necessary costs of travel to and from hospital for NHS treatment</li></ul>	
<b>NOTE</b> If you would like to get in touch with us	
<ul style="list-style-type: none"><li>• always quote your current certificate number and the date it started</li><li>• if you are not satisfied with our handling of your claim, please write to us with the reason why: Health Benefits Division, Sandyford House, Newcastle upon Tyne NE2 1DB</li><li>• for general enquiries, either write to us or telephone us on:</li></ul> <p><i>Please note - we can only give information about your claim to another person with your permission.</i></p>	
<b>HOW TO GET ANOTHER CERTIFICATE</b>	
Fill in another HC1 form. You can get one from a Social Security office or NHS hospital. Some dentists, opticians or doctors also have them.	
Send it to us about 4 weeks before this certificate runs out. Check the 'valid until' box at the top of this certificate to see when it runs out.	
If we send you a new certificate before this one runs out, you can use whichever one gives you most help. You don't have to use the new one straight away.	
<b>CARE</b> Keep this certificate in a safe place and take it with you when you need any of the things listed above.	
	
4/1998	

# *Problem Situations*

## *Introduction*

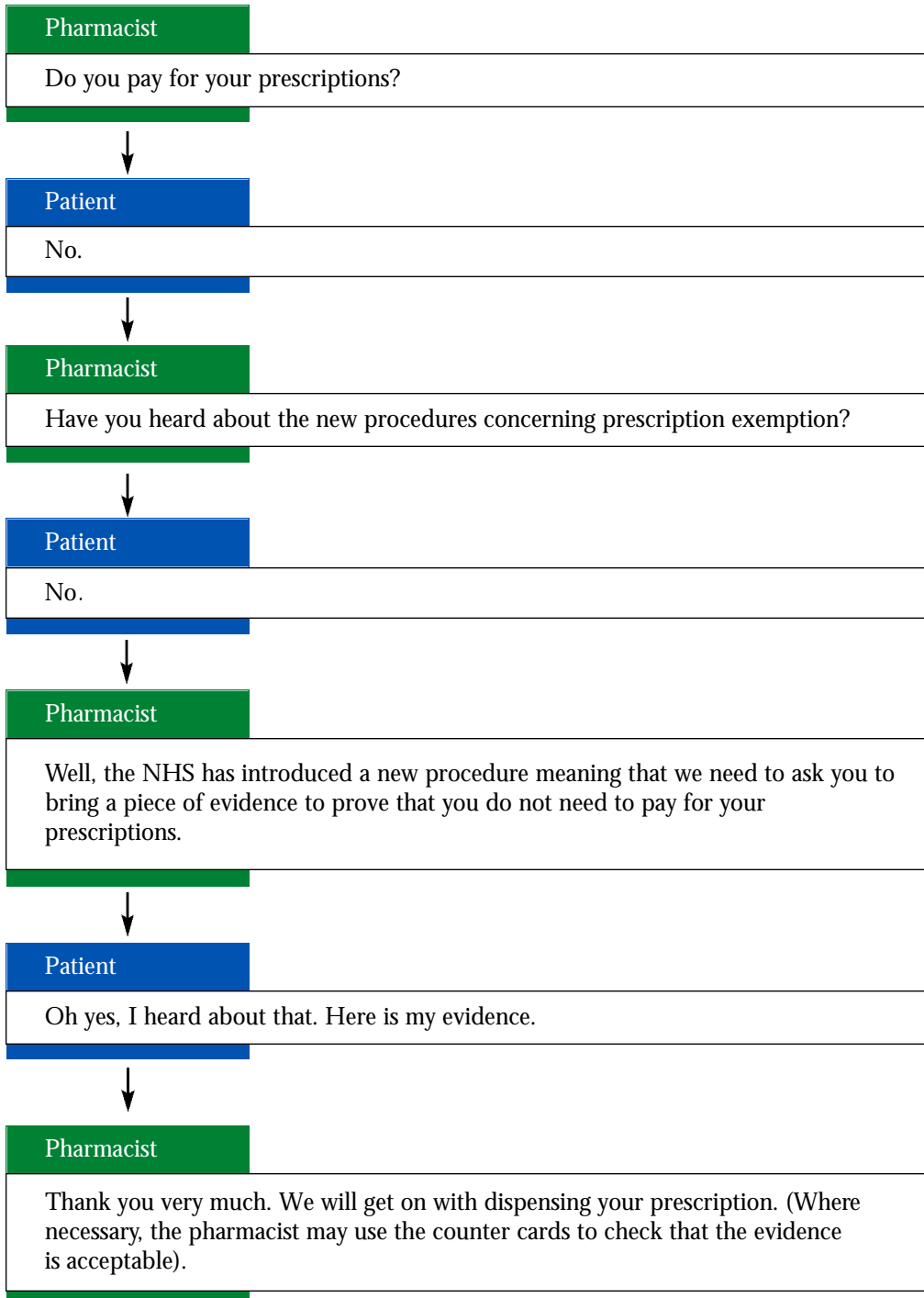
As you will see in Section 5, research with community pharmacists has shown that they are very keen to be provided with 'patient scenarios' to develop ideas on how to handle all possible situations.

In this section we have devised a number of situations which could occur during the checking process. Regular reading of these will install greater confidence in your staff and the smooth running of the checking process.

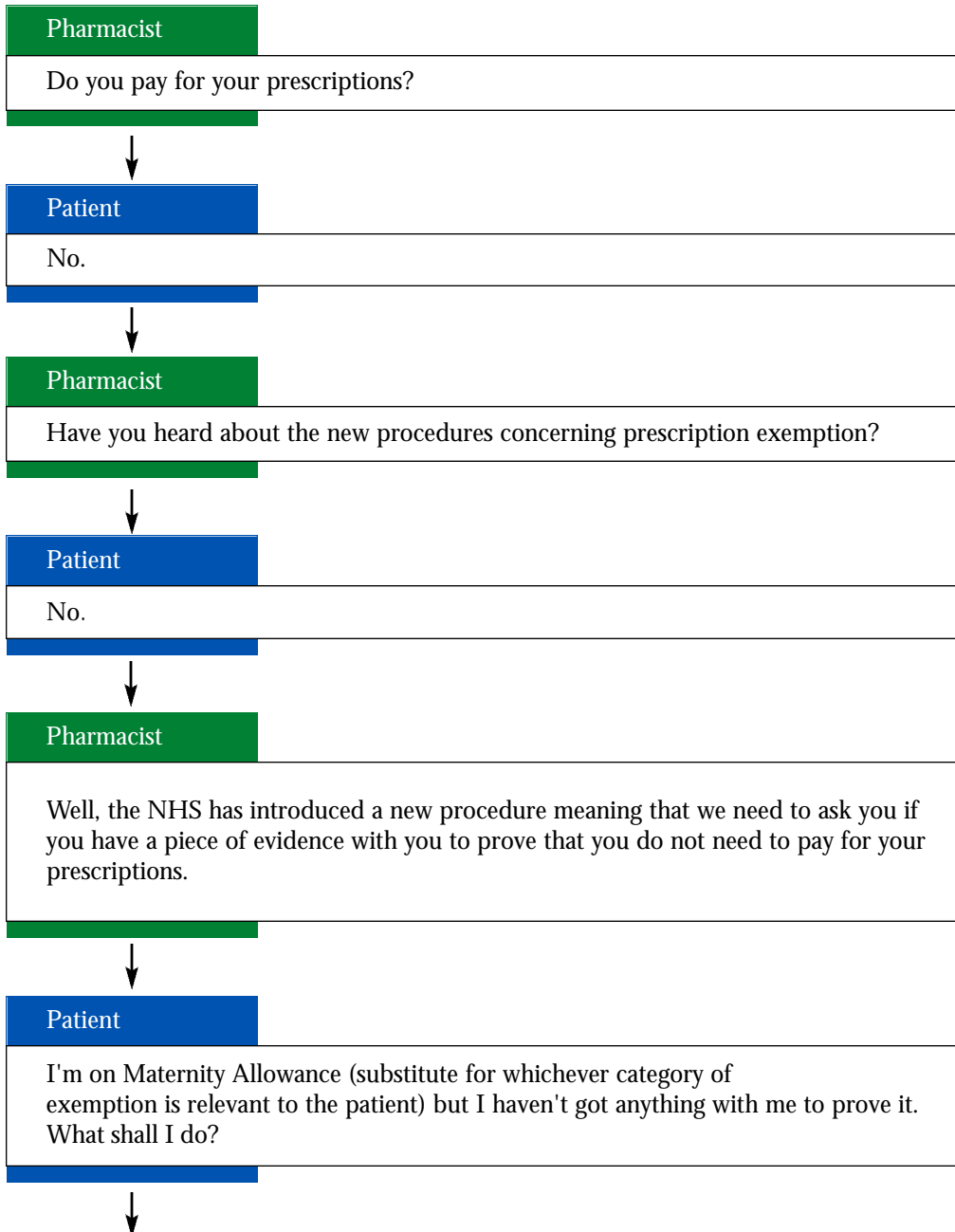
## *Patient scenarios*

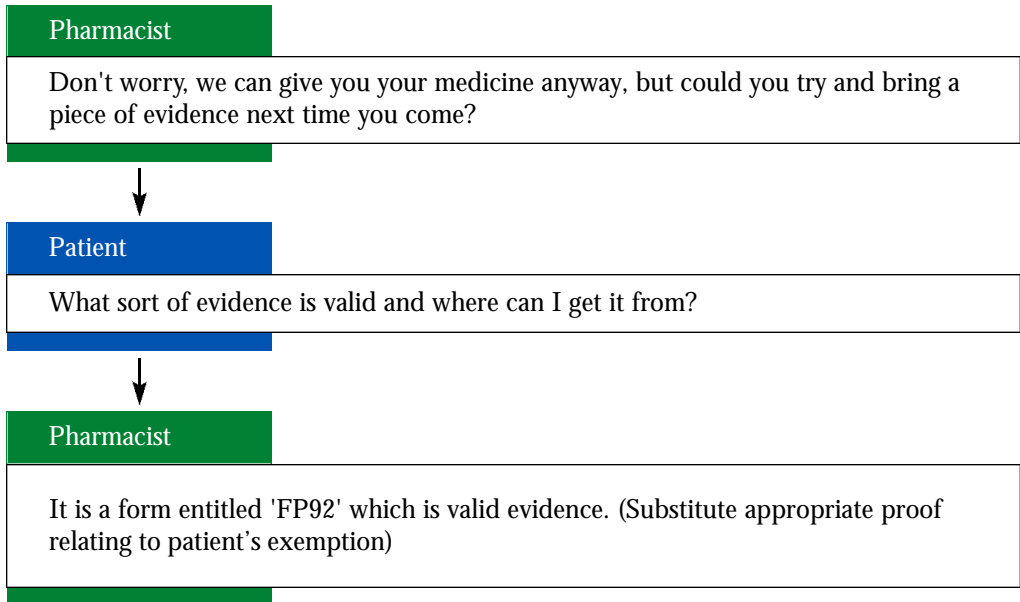
- Proof of exemption available
- No proof of exemption
- Uncertain patients who pay then reclaim later
- Aggressive patients
- Sensitivity about showing exemption evidence
- Patients whose first language is not English
- Blind patients
- Carers collecting prescriptions for patients
- Elderly patients
- Explaining counter fraud checks

## *Proof of exemption available*



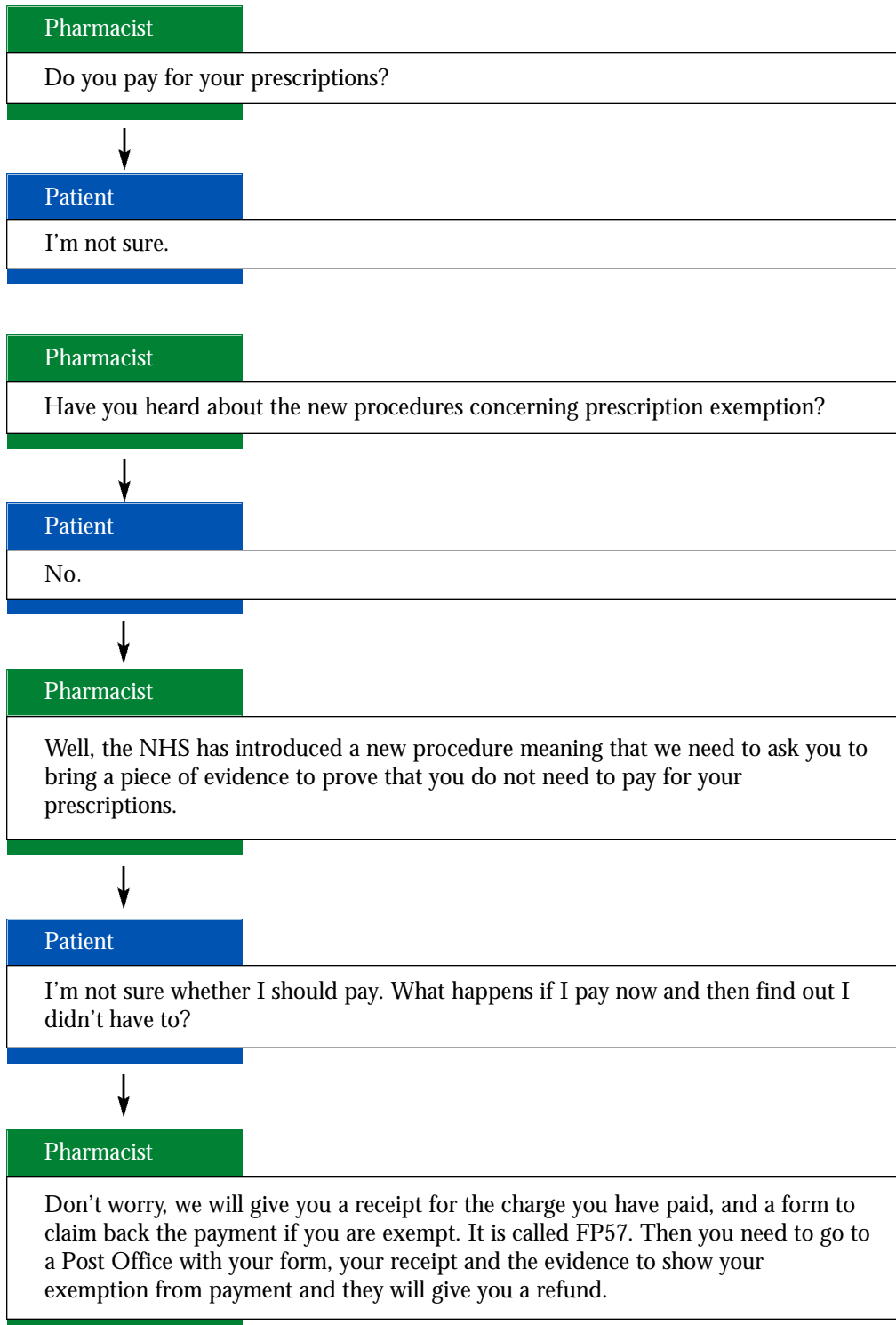
## *Patients with no proof of exemption*





Action by pharmacist: When in doubt mark box on reverse to show "no evidence".  
In certain circumstances, it may be best done out of sight of the patient

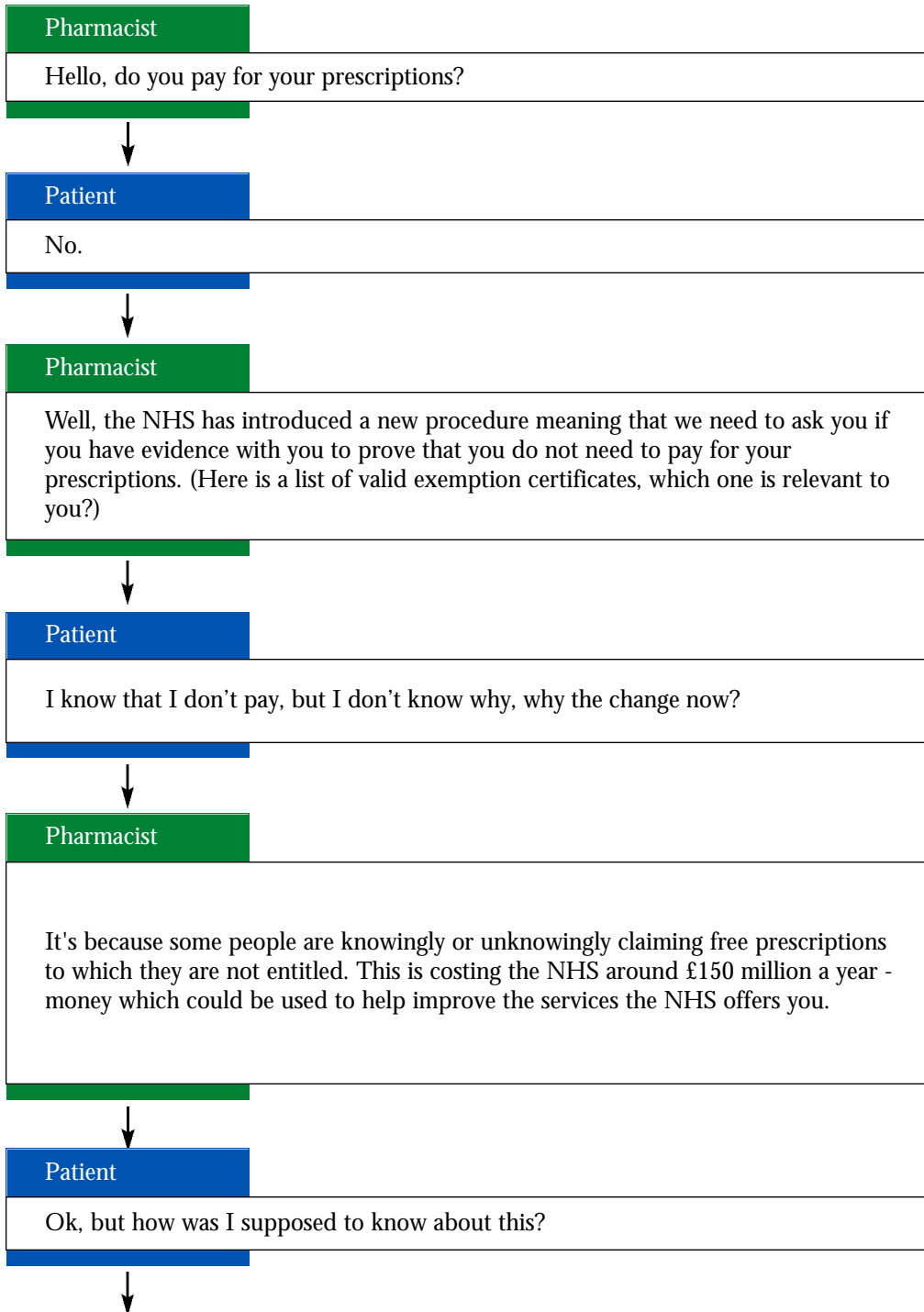
## *Uncertain patients who pay then reclaim later*

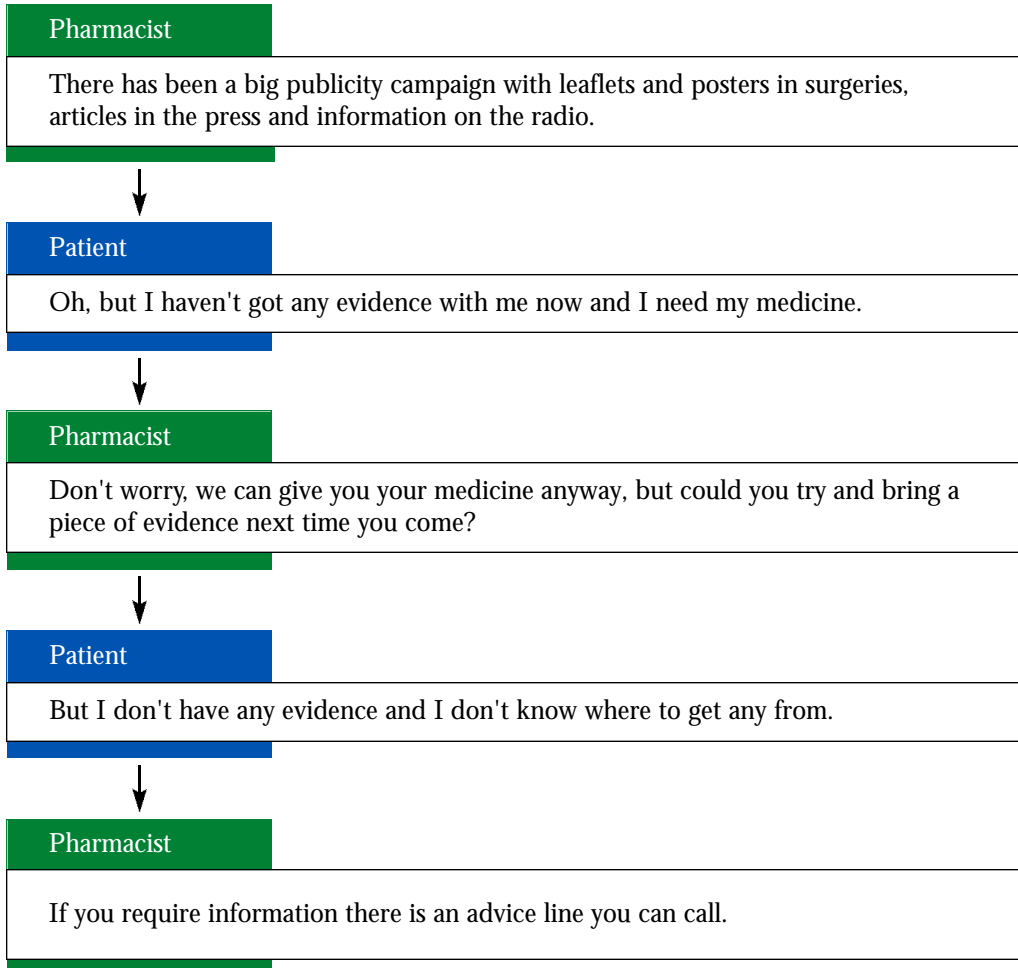


## FP57 form

FP57 Receipt and refund claim for NHS prescription charges		
<b>Part A Receipt - to be completed by practitioner at the time of dispensing</b>		
<i>Patient's name and address as it appears on the prescription form</i>	Surname _____	<i>Pharmacist, dispensing doctor or hospital stamp and initials</i>
	Mr/Mrs/Miss/Ms/other _____	
	Other names _____	
	Address _____	
	Postcode _____	
<i>Alterations cannot be accepted</i>	Amount paid for prescription(s) £ _____	
	Number of charges paid (in words) _____	
	FPI0 serial number(s) _____	Date / / _____
<b>Part B Patient's details - to be completed by the patient or representative</b>		
<b>Before you fill in this form see overleaf to find out how to get your money back</b>		
The patient named above did not have to pay prescription charges because on the date the charge was paid (see date in Part A):		
<i>Tick the box that applies on the date the prescription charge was paid</i>	<input checked="" type="checkbox"/> 1 he/she was under 16 years of age	
	<input checked="" type="checkbox"/> 2 he/she was 16,17 or 18 and in full-time education	Date of birth / / _____
	<input checked="" type="checkbox"/> 3 he/she was aged 60 or over	
	<input checked="" type="checkbox"/> 4 she held a current maternity exemption certificate	
	<input checked="" type="checkbox"/> 5 he/she held a current medical exemption certificate	Certificate number _____
	<input checked="" type="checkbox"/> 6 he/she held a current NHS prepayment certificate	
	<input checked="" type="checkbox"/> 7 he/she was named on an NHS certificate HC2	
	<input checked="" type="checkbox"/> 8 he/she held a war or MOD exemption certificate	
	<input checked="" type="checkbox"/> 9 the patient or partner were getting Income Support	Name of person getting benefit _____
	<input checked="" type="checkbox"/> 10 the patient or partner were getting Family Credit	
	<input checked="" type="checkbox"/> 11 the patient or partner were getting Disability Working Allowance (DWA)	Date of birth or N. I. number _____
	<input checked="" type="checkbox"/> 12 the patient or partner were getting Income-based Jobseeker's Allowance	
	<input checked="" type="checkbox"/> 13 he/she was exempt, confirmed by a letter from the HBD - see <b>Part E</b> overleaf	
<b>Part C Declaration by the person who is collecting the refund</b>		
I am <input checked="" type="checkbox"/> the patient <input checked="" type="checkbox"/> the representative of the patient named above		
I declare that the information on this form is true and complete		
	Signed _____	Date / / _____
<i>Please print in block capitals</i>	Name _____	
	Address (if different from Part A) _____	
	Postcode _____	
<b>WARNING</b>	<b>False information may lead to prosecution</b>	
<b>NHS</b>		

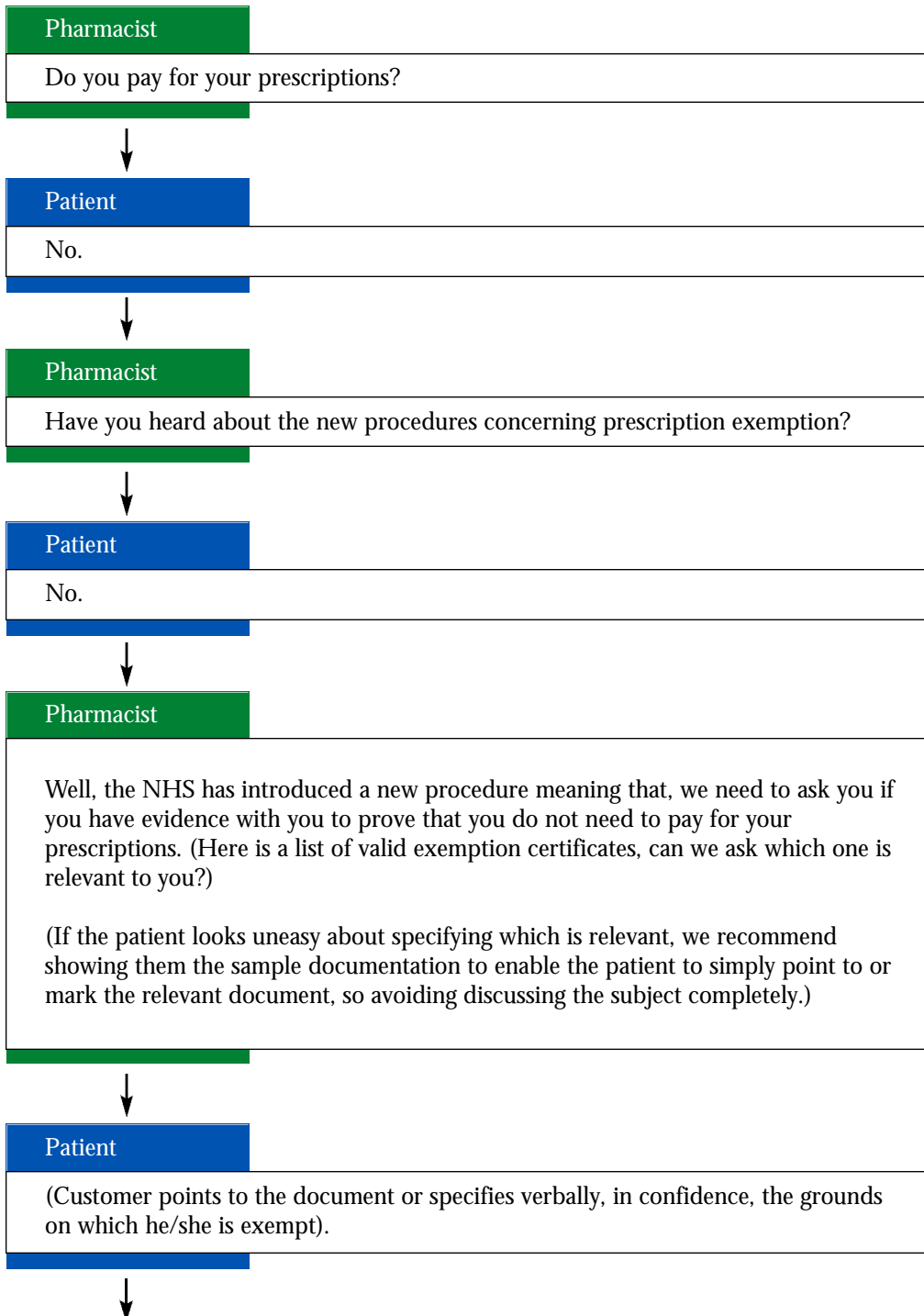
## *Aggressive patients*

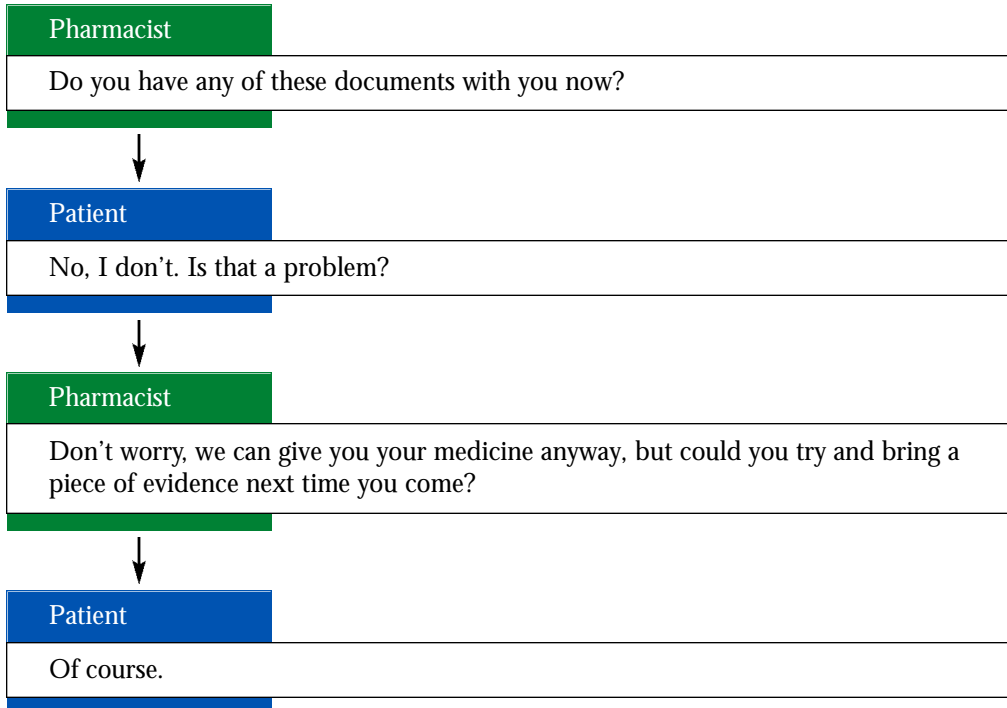




Action by pharmacist: When in doubt mark box on reverse to show “no evidence”.  
In certain circumstances, it may be best done out of sight of the patient

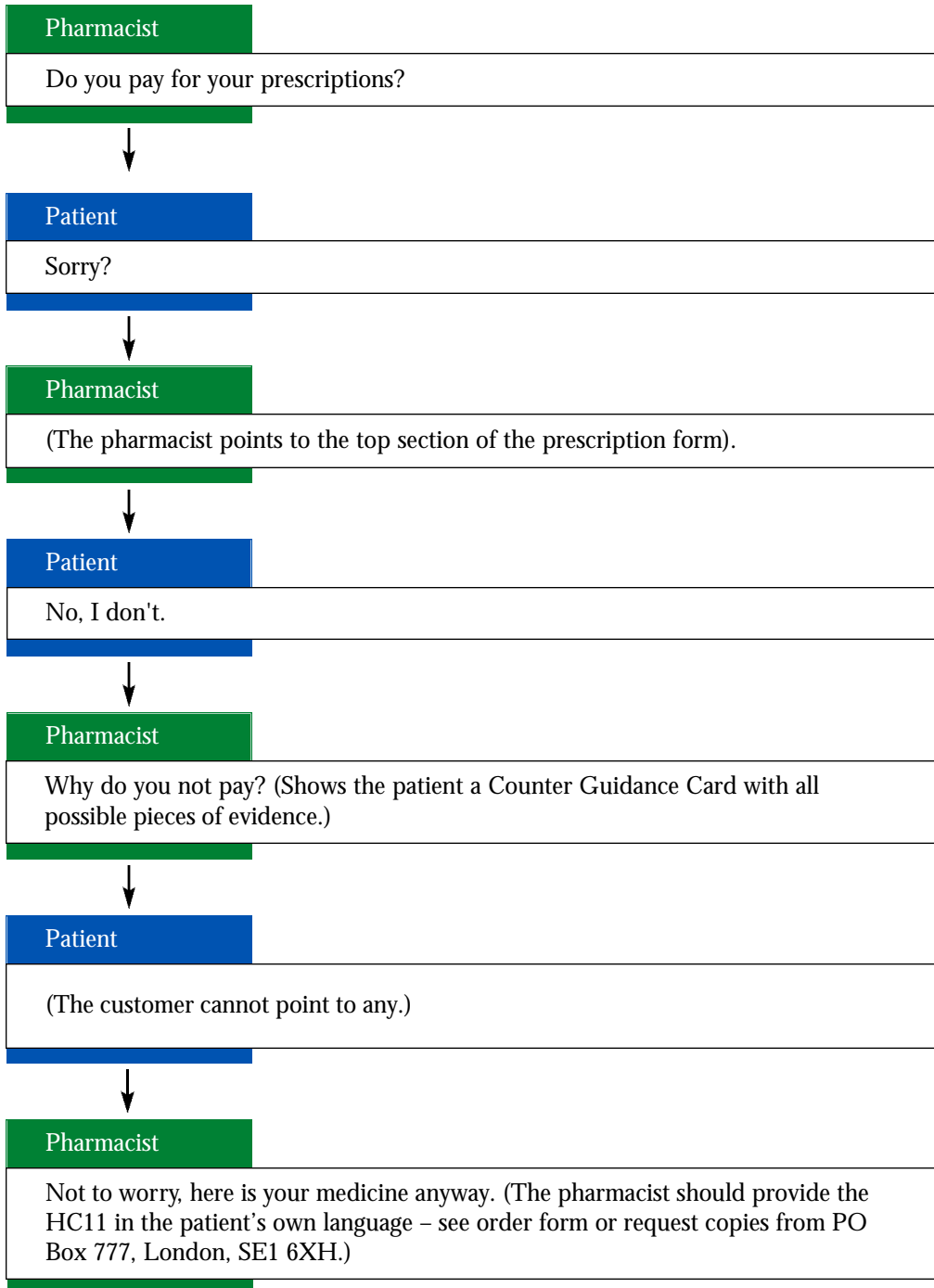
## *Sensitivity about showing exemption evidence*





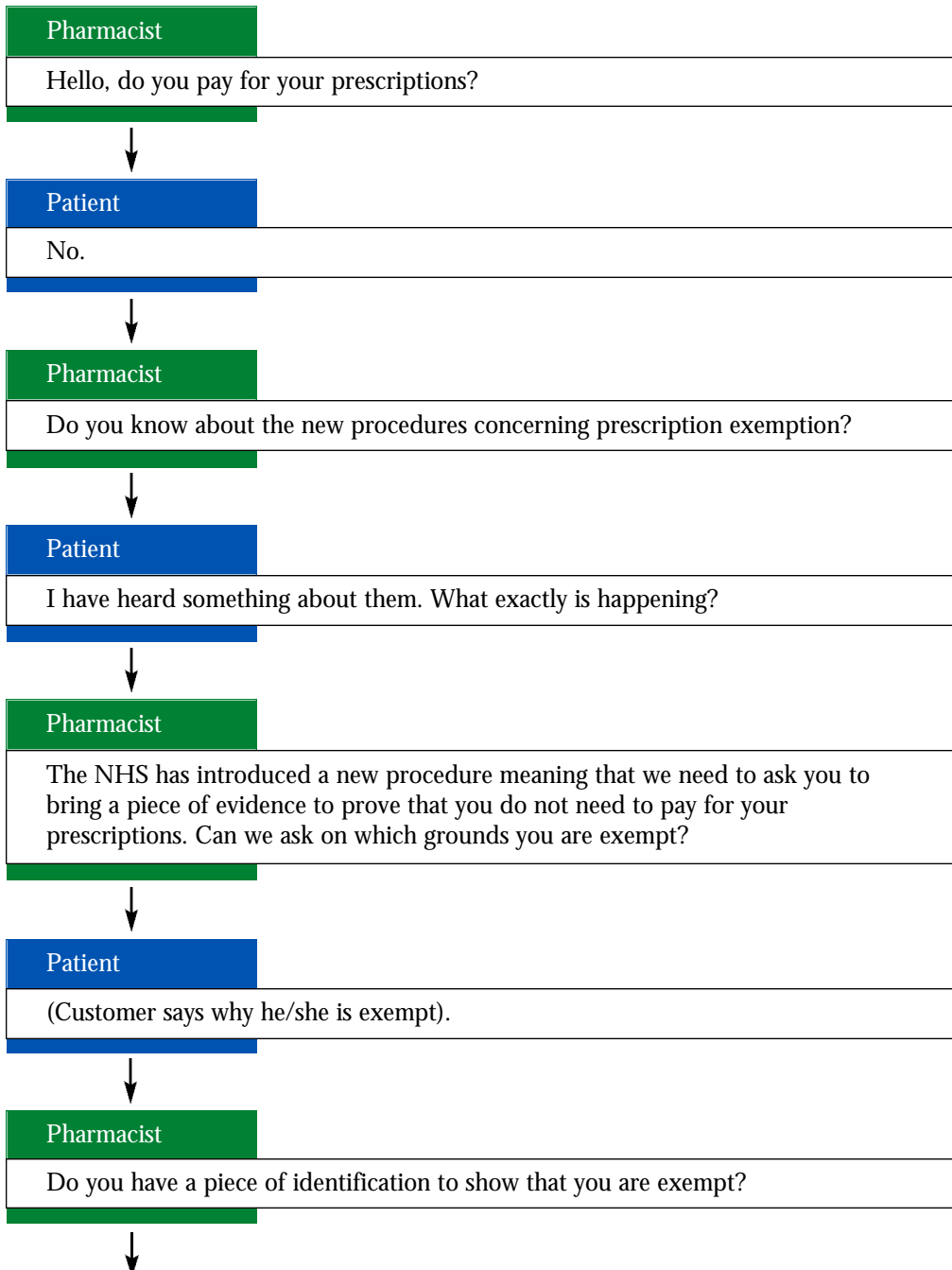
Action by pharmacist: When in doubt mark box on reverse to show "no evidence".  
In certain circumstances, it may be best done out of sight of the patient

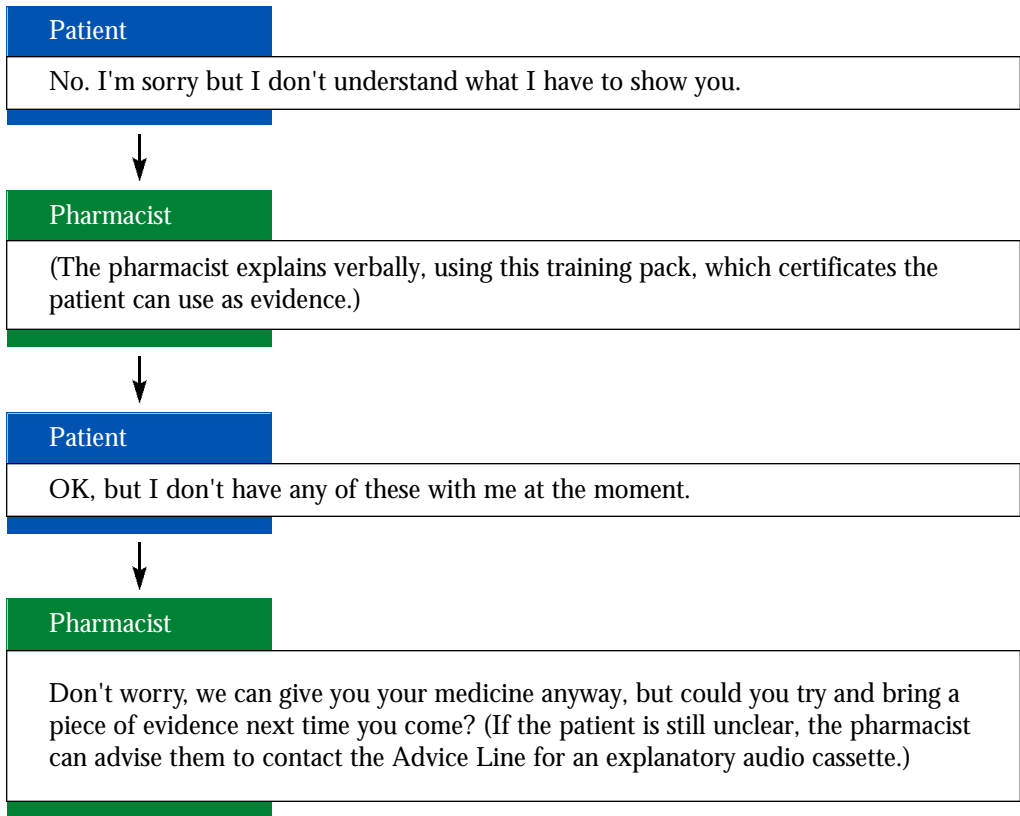
## *Patients whose first language is not English*



Action by pharmacist: When in doubt mark box on reverse to show "no evidence".  
In certain circumstances, it may be best done out of sight of the patient

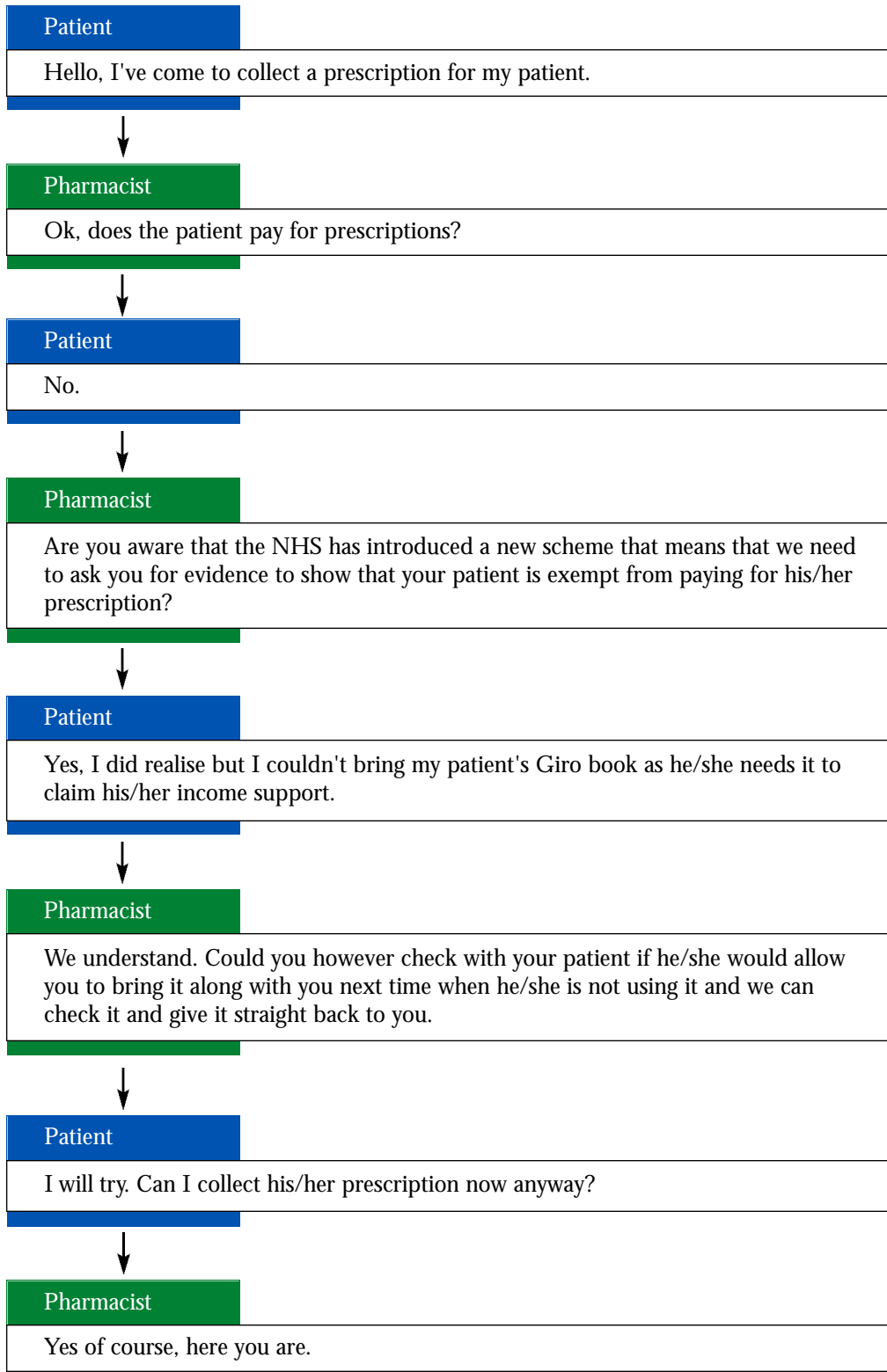
## *Blind patients*





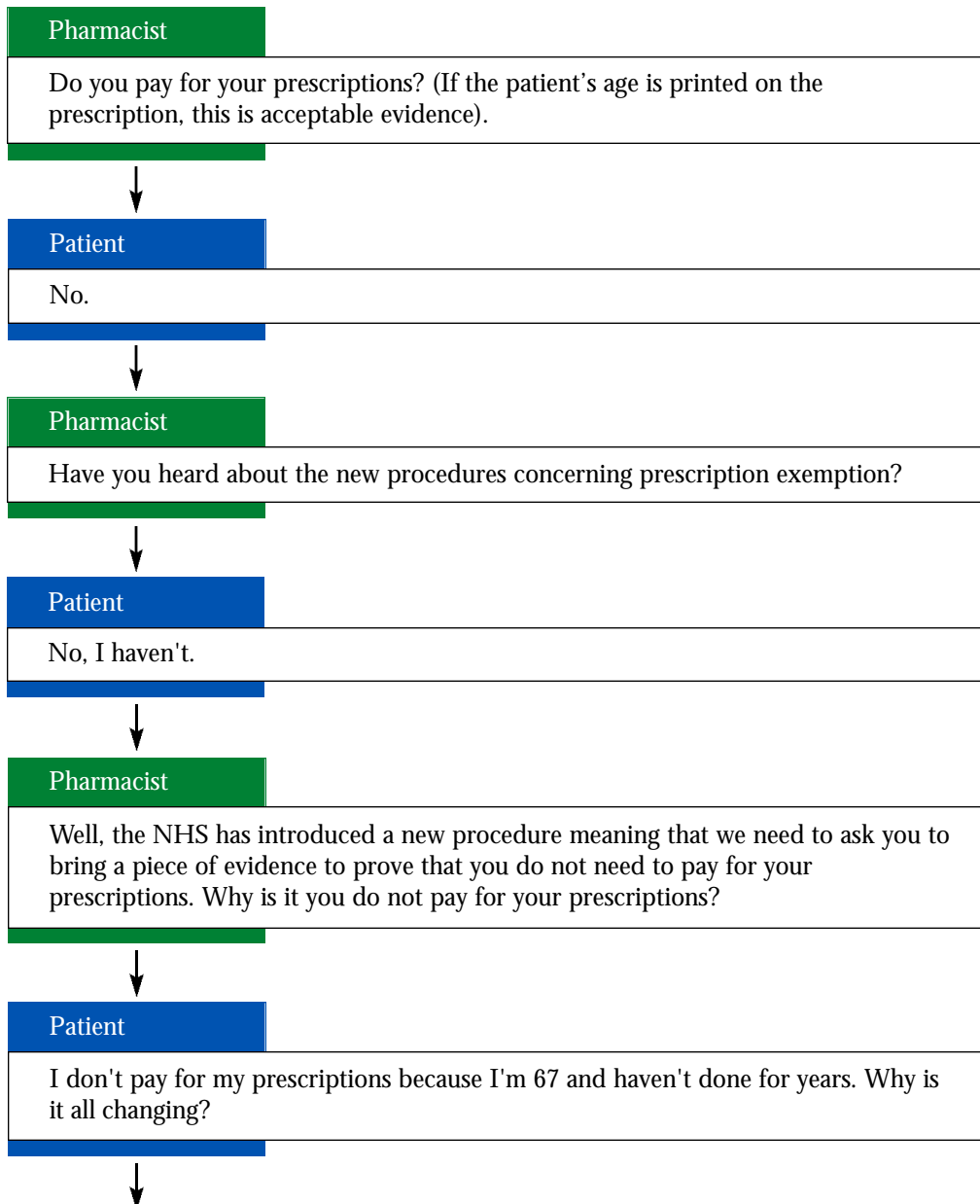
Action by pharmacist: When in doubt mark box on reverse to show "no evidence".

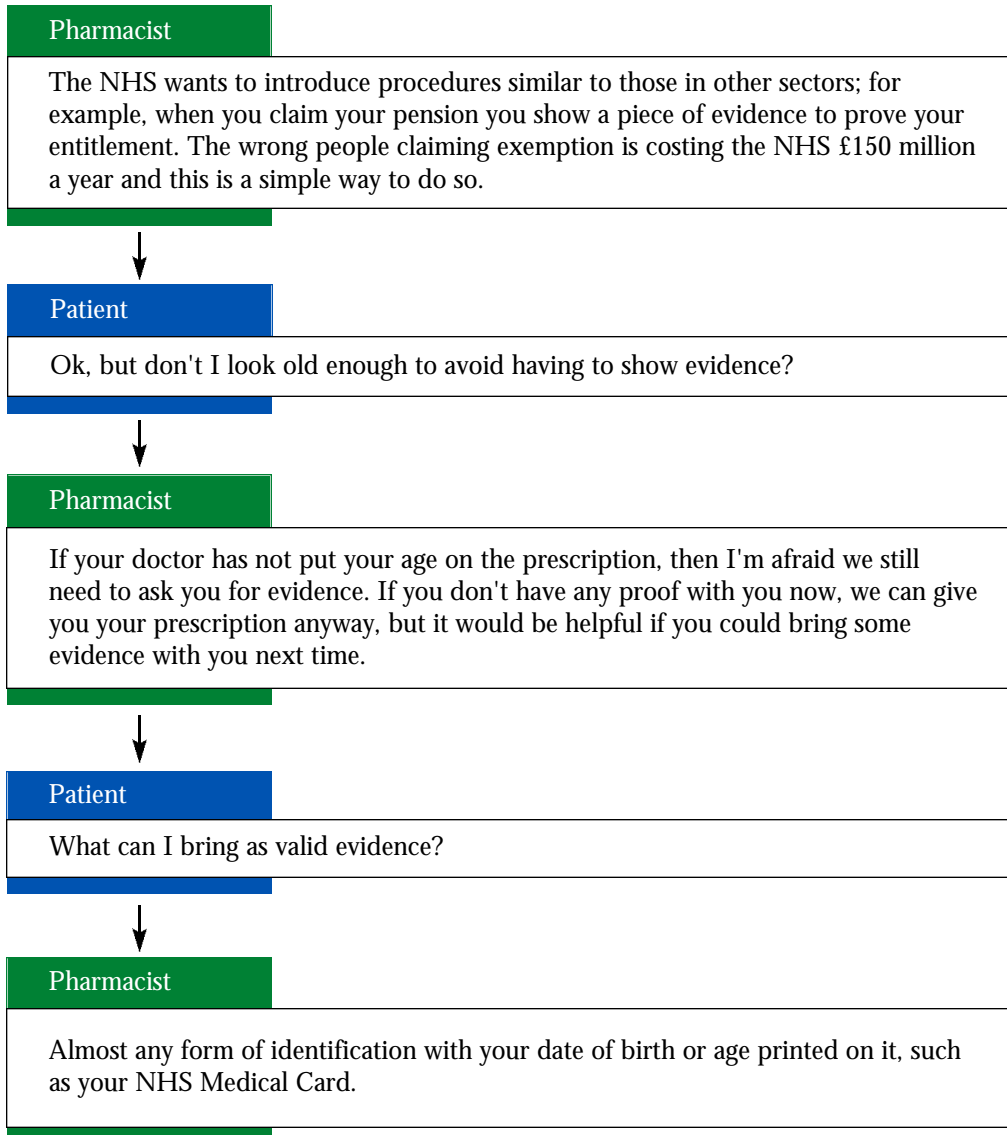
## *Carers collecting prescriptions for patients*



Action by pharmacist: When in doubt mark box on reverse to show "no evidence". In certain circumstances, it may be best done out of sight of the patient.

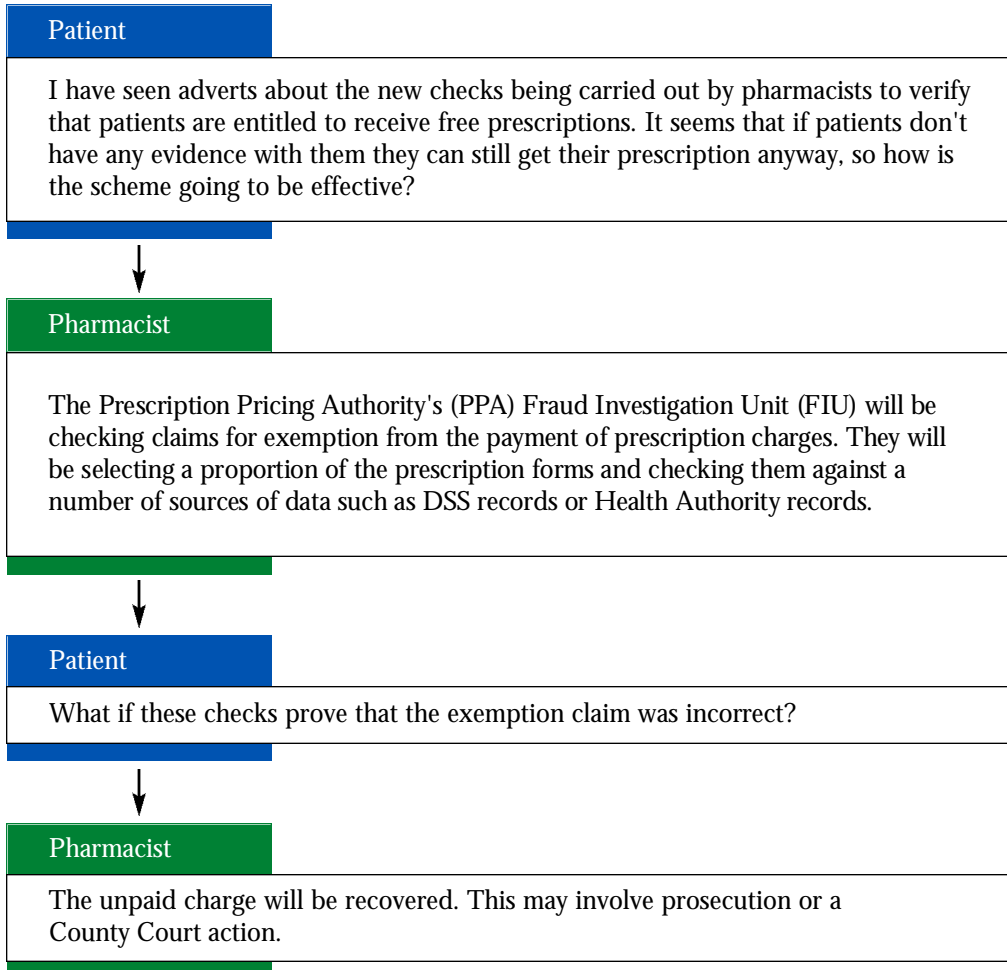
## *Elderly patients*





Action by pharmacist: When in doubt mark box on reverse to show “no evidence”. In certain circumstances, it may be best done out of sight of the patient

## *Explaining counter fraud checks*



# *Penalties for Prescription Charge Evasion*

## *What are the penalties?*

Two types of sanction are available for patients who evade prescription charges.

Normal recovery action will be for payment of the unpaid charge to be requested from the patient. If the patient does not respond to the request, further action will normally be taken through the County Court. The patient may be liable for court costs as well as the unpaid charge.

Those who evade payment of the prescription charge may also be liable to prosecution under the Theft Acts.

Additional penalties are being considered as part of the Health Bill currently before Parliament.

## *Who will be checking exemption claims?*

The Prescription Pricing Authority's (PPA) Fraud Investigation Unit (FIU) will be checking claims for exemption from the payment of prescription charges.

All prescription forms are sent to the PPA for processing and for payment to be calculated and sent back to pharmacists. The FIU selects a proportion of the prescription forms and checks those that have claimed exemption against a number of sources of data. For example, DSS records are compared against patients who have claimed exemption because of a qualifying benefit and Health Authority medical records are checked against patients who have claimed exemption from charges under medical exemption grounds.

Where the checks prove that the claimed exemption was incorrect, recovery action will be taken.

# *Training*

In recent research with community pharmacists into the point of dispensing checks, the most common request was for help in handling scenarios that could occur whilst asking patients for evidence of exemption.

As your staff will form an integral part in carrying out the prescription exemption checks, they will need to understand how to handle any potentially awkward situations in a way that will build on their relationship with the patient.

In Section 3 of this pack, there are a number of 'patient scenarios' with suggestions on how to handle a number of situations. We recommend that you use these when training your staff, adapting them as you find most useful.

We do not anticipate there being many problems involved in the checking process, as less than two percent of members of the general public involved in a research project recently carried out were against the checks. In time your staff will develop their own style and confidence in dealing with any situations that arise, and your patients will become accustomed to the checks.

# *Support*

## *Free Prescription Advice Line*

This freephone advice line is open to pharmacists, dispensing doctors, their staff and patients to call with any queries about entitlement to exemptions or evidence of exemption. The number is 0800 91 77 711.

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