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I have seen the BMA's letter to you of 20 March 2019 about the impact of the Annual Allowance (AA) and Lifetime Allowance (LTA) on NHS Consultants. In addition, senior clinicians at all levels from the BMA, GMC and Royal Colleges as well as individual members of the medical profession have raised this issue with me.

I understand that tax charges resulting from AA and LTA breaches are leading consultants and GPs to consider a range of unanticipated career choices including withdrawing from additional and out of hours working, opting-out of the pension scheme altogether and early retirement. The tapered AA, introduced in April 2016, is particularly relevant in this regard.

I am very concerned at these developments and the impact these changes could have for members of the medical profession. I am also concerned to ensure that the reserved taxation rules do not lead to a loss of vital expertise across our medical cohort, nor inadvertently create disincentives for staff to continue to engage fully with service provision.

I note that you have recognised this issue in your response to the Treasury Committee on 26 April and that you are in discussions with the Health Secretary to find a solution to ensure that medical staff are treated fairly, and that the AA and LTA tax rules do not negatively impact our health services. I would urge you to progress swiftly with these discussions and to fully consider and address the concerns expressed by medical staff and their representative bodies.

Regards  
  
**JEANE FREEMAN**

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