

Focus on new tax brackets

Dear colleagues

The *Focus on new tax brackets* guidance has now been revised and a spreadsheet added which illustrates the financial implications of taking on taking on a salaried GP. Please also note the addition of the Mazars LLP letter report and the General Practitioners Defence Fund Limited (GPDF) disclaimer, both of which are integral to a proper understanding of this guidance and of its accompanying schedules, which are presented for illustrative purposes only.

Note that this guidance may be have to be revised again after the emergency budget has been announced on 22 June.

[This guidance is available on the BMA website.](#)

Any questions please contact Catharina Ohman-Smith cohman-smith@bma.org.uk

Regards

Karen Day
NHS GPs Division
kday@bma.org.uk