

Taxing times

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"We take them on the roads, we take them in the air, and now we will take them at their work, and in their homes." Surely this must have been the sinister chant from the Chancellor's office when the plan to rob the middle-classes – people like you and I, in case you've forgotten – was hatched. Together with penalising the 'have-nots', who will have what they have removed too.

OK, so I'm not going to pay 50% tax. I'm not in that elite group of earners – anyway, I wouldn't tell you even if I was. However, I will lose my weekly Child Benefit, and I will be paying an extra 2.5% VAT on all those items that for a doctor should never be considered desirable, but essential. After all, it's all part of creating a trusting image for our patients to fill them with confidence – though not so much confidence that the Chancellor decides to put a tax on that as well.

So as an individual I'm going to get hit, but as a doctor I'm going to get hit too. Why? Because take away the benefits from some of my patients and I'm no longer going to be seeing them once or twice a year for their 'sickie note', I'm going to be seeing them every flipping week as they moan about it being so unfair. And they will all want letters and extra forms filled.

The impact of these financial attacks is spiralling. I'm already seeing middle-class patients who are feeling the pinch too. Previously content to "support their NHS" and take smug pride from the fact that they "don't mind paying for my prescription, after all, I'm fortunate to be able to afford to", they are now learning, and being taught by some newspapers, how to be a 'tight-wad', and this includes how to get the most out of 'your NHS' without paying for it.

So, people who wouldn't have dreamed of asking for free condoms are now doing so. Women who would have slipped into the pharmacist for emergency contraception or a pregnancy test are now asking for these at the practice, keeping the twenty

or so quid in their purses where it helps fill the void created by the abduction of Child Benefit. Private gym memberships are being replaced by far more cost-effective referrals to NHS 'exercise on prescription schemes', and repeat prescriptions for 2 months are being challenged with demands for 6 months and longer.

In practice this means additional consultations and additional workload for me and my staff, less chance of hitting prescribing incentive targets, and increased overheads as more staff and more clinics are needed to cope with the growing demand. The bottom line is less money for me to take home. Oh, and to add insult to injury, I'm going to have to work for more years before I get my pension, that's if the huge investment in the NHS over recent years hasn't actually bled the NHS pension pot dry.

We have been brainstorming within our practice to come up with innovative ways to improve our situation. One that we have thought of is to charge patients for parking in our car park. After all, NHS hospitals have got away with this for years. From a health benefit point of view this will encourage our patients to walk to the practice, with those not able to walk that far being encouraged to register elsewhere. Other exciting schemes are in development, but to give you a taste of things to come we plan to introduce a coffee bar 'run by young mums for young mums' where 'you can enjoy a cappuccino while our nurse is sticking your bambino'. After all, young parents will need somewhere to get together now that the usual coffee outlets will have become prohibitively expensive. And a clinic where patients can teach each other how to use their barrier contraception, squeezing their diaphragms to shoot across the room (with a prize for the furthest trajectory) and with large plastic models on which to fit a condom without the man noticing (again with a prize for the most innovative idea about how to make sure the man is wearing one). After all, reducing the population will reduce

the drain on the economy too. They'll be a small fee for entering these educational and entertaining competitions – that goes without saying.

It's difficult to understand why at a time when the NHS is trying to save billions, by hitting the middle-classes, the disabled and the unemployed, the Government appears to have created a sure fire way to cost it billions. I'm reminded of the BBC's *Not the Nine O'Clock News* sketch where it was reported the Chancellor was putting a tax on white sticks,

wheelchairs and hearing aids, and accused of once again choosing to penalise those who can't fight back. If the Chancellor's belief is that GPs will not fight back then he's in for a surprise, because far from remaining impotent, GPs are standing firm in readiness for action, prepared with appropriate protection, obviously.

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