



# NHS LEVY CONSULTATION

## Response Document



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## Minister's Foreword

The Tax Strategy 2024-2026 was debated and received by Tynwald in March 2024. The NHS Levy consultation directly supported the priority action to "investigate a new levy – ring-fenced for the health service". As I explained in the consultation document, the reason the investigation of a new Levy was considered a priority relates to the ongoing requirement for additional funding in respect of maintaining the current level of health and care services.

Over the last five years the spending on our health service has increased by an average of 14% per year; far faster than the rate of our Island's economic growth or the increase in government revenue. The introduction of a Levy was proposed as a means to provide additional revenue and support our efforts to fund a reformed NHS providing effective and efficient services that are free at the point of need.

The consultation was based on a new charge on income, called the NHS Levy, that would be separate from existing income tax with its own calculation base, rate and 'Levy Free' amount.

The key points consulted on were:

- the collection of the Levy by the Income Tax Division
- ring-fencing of the revenue generated for health services
- the income basis on which the Levy would be charged
- the treatment and calculation in respect of jointly assessed couples
- a maximum charge e.g. £5,000 individuals, £10,000 jointly assessed
- an allowance or 'Levy Free' amount

I would like to thank everyone who responded to the consultation. Your feedback has been very enlightening, particularly the suggestions for alternative funding, and will provide strong foundations for policy development in the next administration.



# Introduction

The NHS Levy consultation launched on 27 March 2025 and closed on 18 June 2025. The Treasury received 3,809 responses, 23 of which were from organisations.

The purpose of the consultation was to obtain views in relation to the introduction of a healthcare Levy. The number of responses received was the highest number to be received by the Treasury in respect of any public consultation.

## Summary of responses<sup>1</sup>

- **Opposition to the Levy:** A notable segment of responses expressed rejection of the proposed Levy, citing concerns about perceived government inefficiency and the adequacy of existing tax systems. Many called for system reform, cost cutting from healthcare management and the wider public service, or increasing income tax instead.
- **Fairness and Equity Concerns:** Many respondents expressed concerns about the fairness of the proposed Levy, particularly its possible impact on vulnerable groups, pensioners, and low-income individuals. They advocated for exemptions or alternative taxation methods.
- **Government Management:** A significant number of comments expressed general dissatisfaction with the government for perceived inefficiency, excessive spending, and poor financial

management. Many called for reforms and better financial accountability before implementing a Levy.

- **Support for Progressive Taxation:** Respondents emphasised the need for any Levy to be progressive, with higher earners and the wealthy contributing more.
- **Alternative Funding Models:** Suggestions for alternative models to supplement NHS funding included private insurance with increased on-island private healthcare offerings, user fees, or corporate contributions. There were also calls for greater transparency and accountability in healthcare spending.

The consultation did not include a question on overall agreement with the Levy. It was clear from the consultation that many responses were based on the assumption the Levy would be introduced despite the fact they did not agree with the overall principle. This is evident in the analysis of responses to each question.

Furthermore, many responses raised similar concerns across each of the comment sections, leading to a repetition of themes in the analysis of each question.

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<sup>1</sup> Given the volume of responses received an AI tool was used to help with the overall analysis

## Questions 1 to 4

Questions 1 to 4 were information gathering questions only. The tables below detail the breakdown of answers received by the 3,809 respondents.

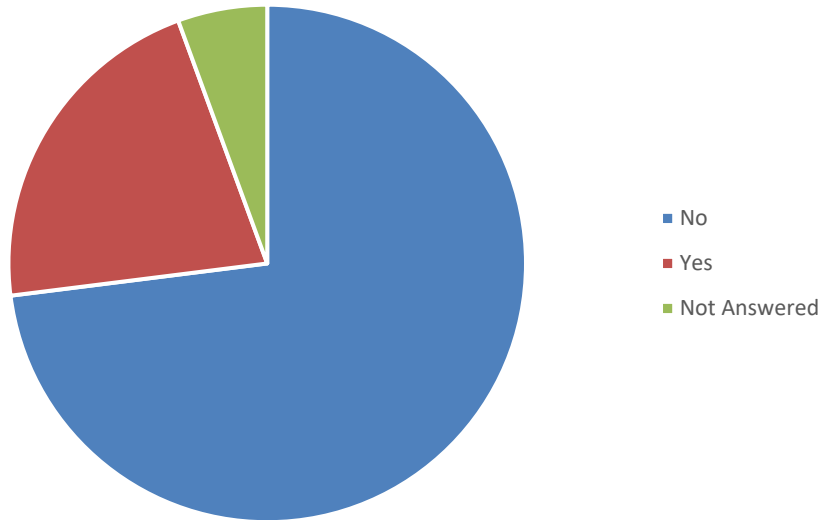
<b>Question 1 - I am a responding as or on behalf of a resident for tax purposes/non-resident for tax purposes</b>	
Resident for tax purposes	3729
Not Answered	63
Non-resident for tax purposes	17

<b>Question 2 - Are you responding as part of or on behalf of a jointly assessed couple?</b>	
No	1955
Yes	1796
Not Answered	58

<b>Question 3 - Are you responding on behalf of an organisation?</b>	
No	3722
Not Answered	64
Yes	23

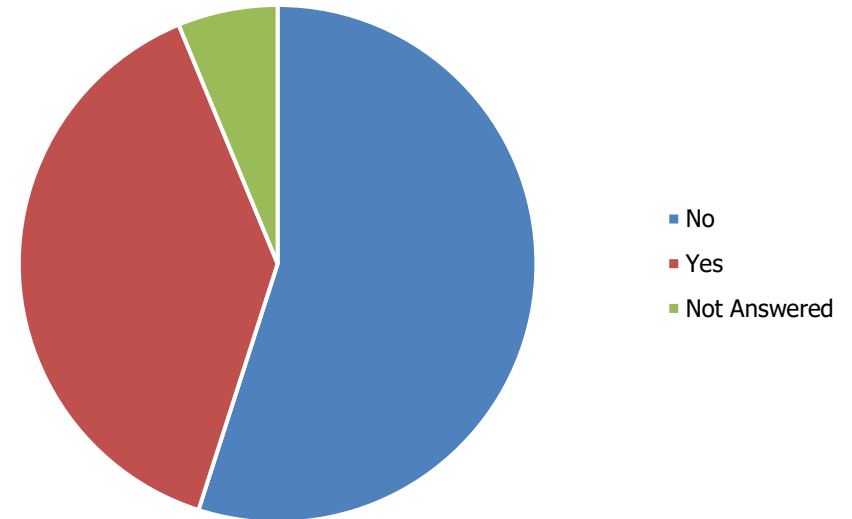
<b>Question 4 - May we publish your response?</b>	
Yes, you can publish my response anonymously	2311
No, please do not publish my response	830
Yes, you can publish my response in full	634
Not answered	34

**Question 5** - Do you agree that the Levy should only apply to individuals who are classed as resident for tax purposes?



Only 21% of respondents agreed that the Levy should only apply to individuals who are classed as resident for tax purposes. Comments were received after question 6 and are reflected in that narrative.

**Question 6** - Should the Levy apply to all individuals with sufficient income to be above a Levy free amount irrespective of their age?



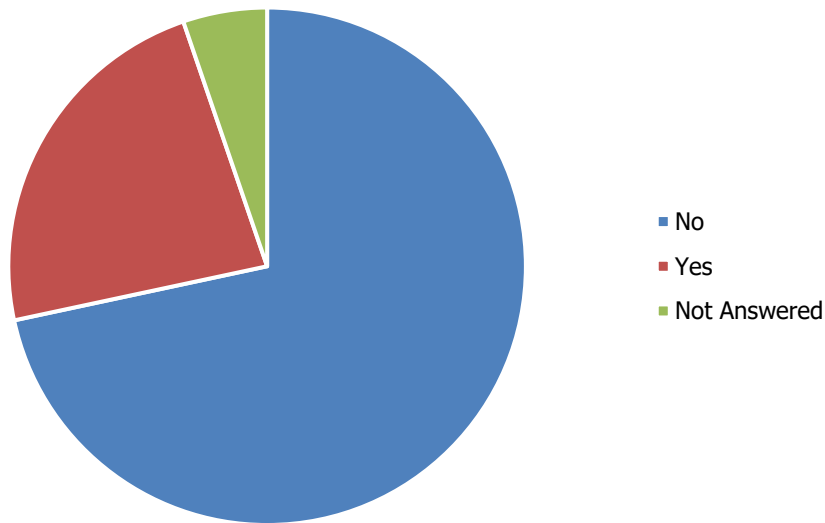
The majority of respondents to this question answered 'no'. The comments received from these respondents were primarily centred on fairness and equity concerns, the need for greater Government efficiency measures and spending issues. A large number of comments discussed the fairness of the Levy, including its possible impact on vulnerable groups, pensioners, and low-income individuals, and advocated for exemptions or alternative taxation methods, whilst a similarly large number expressed general dissatisfaction with Government performance in general. Many called for reforms and better financial accountability before implementing a Levy.

## Question 6 continued

The main theme of the comments received from the respondents who answered 'yes' was fairness, with many advocating for the Levy to apply to all individuals who are able to use or benefit from the health service, regardless of age, residency status, or income source. On the other hand, some argued that older individuals, especially those who have moved to the island without prior contributions, should pay due to their possible higher usage of health services. Others called for means testing or higher thresholds for pensioners, while a minority believe pensioners on low incomes should be exempt. Numerous comments discussed the need for the Levy to be progressive, with higher earners and the wealthy contributing more. A notable segment of responses expressed opposition to the Levy altogether, citing concerns about government efficiency and the adequacy of existing tax systems. Many called for system reform, cost cutting for healthcare management and the wider public sector, or simply increasing income tax instead of introducing a new Levy. There were also suggestions for alternative funding models, such as private insurance, user fees, or corporate contributions, and calls for greater transparency and accountability in healthcare spending.

Comments were also received from people who did not answer question 6. A significant majority of these comments expressed rejection of the proposed Levy, with many stating that no additional charges should be imposed and that current taxes and National Insurance contributions are sufficient. Respondents frequently used emphatic language to convey their disagreement and frustration.

## Question 7 - Do you agree that the Levy should be charged on all categories of income outlined above?



A significant majority of respondents answered 'no' to this question. Their comments highlighted concerns about the broader implications of the Levy including potential negative consequences such as discouraging young residents, reducing the island's attractiveness, and increasing administrative burdens. Many respondents emphasised the disproportionate financial burden the Levy could place on vulnerable groups, including pensioners, low-income individuals, and those on benefits. A considerable number also raised concerns about applying the Levy to income currently not subject to income tax, most notably, lump sums on retirement, war pensions and benefits. Government spending and management was also widely questioned with calls for better financial management before introducing a new Levy.

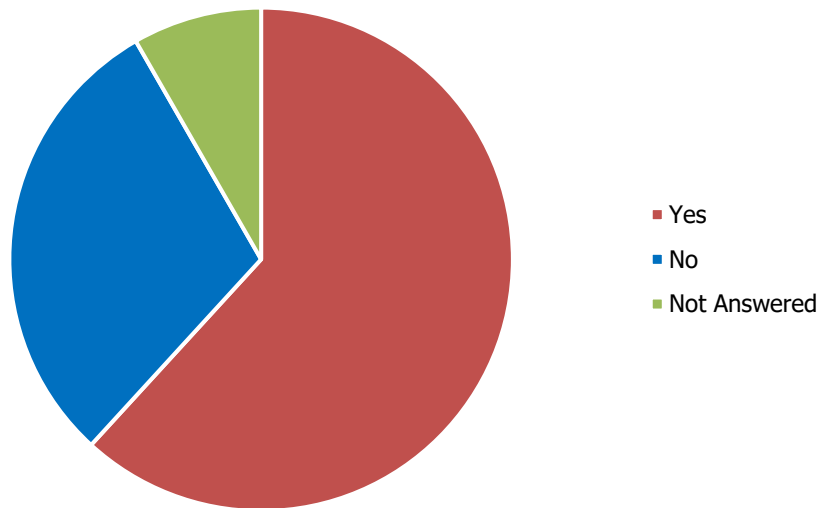
Suggestions for alternative taxation approaches were also received, for example, taxing high-income earners, corporations, or implementing more significant measures like a wealth tax or capital gains tax.

The comments made by the people who answered 'yes' to this question were primarily linked to fairness. A significant proportion advocated that everyone able to use the health service should contribute to the Levy, regardless of income source, age, or employment status. To ensure the system does not disproportionately burden low or middle-income earners the need for wealthier individuals and those with greater ability to contribute more was often raised. Suggestions included more progressive income tax rates as well as taxing assets and investment income.

Comments were also received from people who did not answer question 6. A significant majority of these comments expressed clear and emphatic disagreement with the introduction of the Levy in any form. Respondents argued that the proposal of a Levy is unnecessary, unfair, or burdensome, with many stating that they already contribute enough through existing taxes and National Insurance. Calls for 'no levy at all' and outright rejection of the proposal were frequent and forceful.

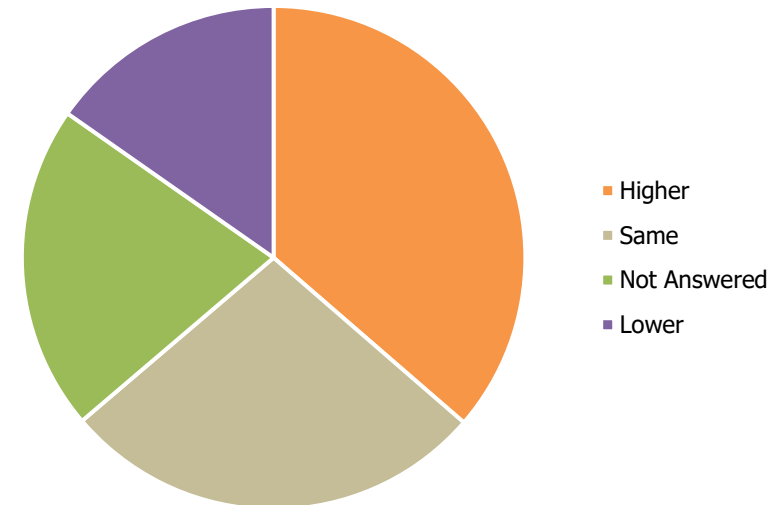


**Question 8** - Should there be a “Levy Free” amount similar to the current Income Tax personal allowance?



Over 60% of respondents agreed that there should be a “Levy Free” amount similar to the current Income Tax personal allowance. Comments were received after question 9 and are reflected in that narrative.

**Question 9** - Should the “Levy Free” amount be lower, the same or higher than the Income Tax personal allowance?



A significant portion of comments which answered ‘higher’ expressed outright opposition to the introduction of any new Levy, viewing it as an unnecessary or unfair additional tax. Many respondents argued that existing taxes and National Insurance should suffice. There was also frustration expressed that the consultation seemed to assume acceptance of the Levy. Furthermore, many comments emphasised the need to shield low and middle-income earners, pensioners, and vulnerable groups from additional financial burdens. Suggestions included setting the “Levy Free” threshold significantly higher than the current Income Tax Personal Allowance, tying it to a living wage calculation, or exempting those below certain income levels. Respondents also highlighted the risk of increased poverty and financial hardship if the Levy was applied too broadly.

## Question 9 continued

A recurring theme is the recommendation that any Levy, if introduced, should primarily target high earners, ultra-high net worth individuals, and those benefiting from tax caps or with significant assets. Many suggested a higher threshold or indeed progressive rates would ensure that those most able to pay bear the greatest burden, rather than ordinary workers or families.

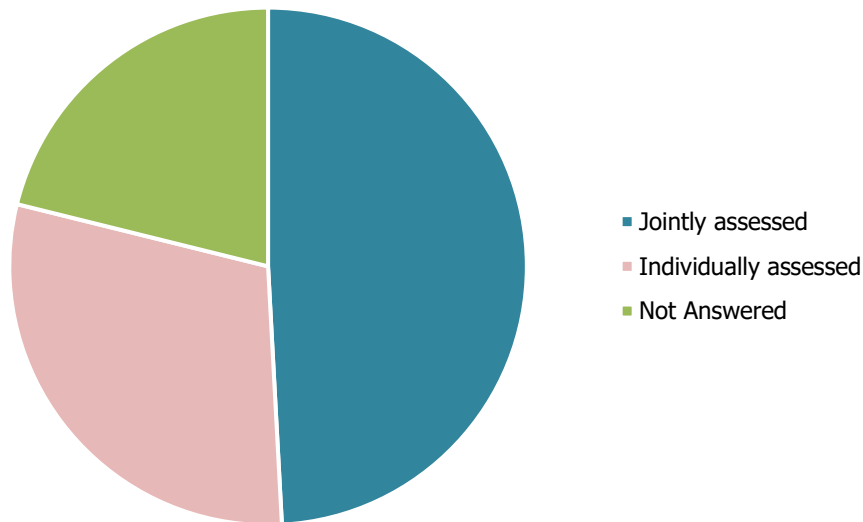
A significant number of the respondents who answered 'same' emphasised the importance of keeping the "Levy Free" amount the same as the Income Tax personal allowance to ensure administrative simplicity, reduce confusion, and avoid unnecessary complexity. Many also argued that using existing tax structures would be more efficient and transparent, and that introducing a separate system would create additional bureaucracy and costs. In a similar theme to those who answered 'higher' many respondents in this group also stressed the need to protect low-income earners, pensioners, and vulnerable groups from additional financial burden. In addition, a substantial portion of comments expressed outright opposition to the introduction of the Levy itself, often calling for the proposal to be abandoned entirely, citing concerns about overall government spending, general lack of financial transparency, and the perceived unfairness of the policy.

Many people who answered 'lower' advocated that all residents, regardless of income or employment status, should contribute something towards healthcare funding. The principle that everyone benefits from the NHS and should therefore pay, even if only a small amount, was frequently mentioned. Some suggested that exemptions or high thresholds create unfairness and loopholes.

Similarly to the respondents who answered 'same' a significant portion of comments from this group expressed outright rejection of the proposed Levy for reasons such as existing tax burdens, inefficiency in current systems, and a belief that the Levy is unnecessary or unfair.

The vast majority of respondents who did not answer question 9 but commented expressed strong disagreement with the introduction of any new Levy, with many stating 'no levy' or similar sentiments. Respondents felt that additional taxation is unnecessary and burdensome, and that the proposal of a Levy is fundamentally unfair or unjustified.

**Question 10 -** Should couples who are jointly assessed for income tax purposes be treated as two separate individuals or a jointly assessed couple for the purposes of calculating the Levy?



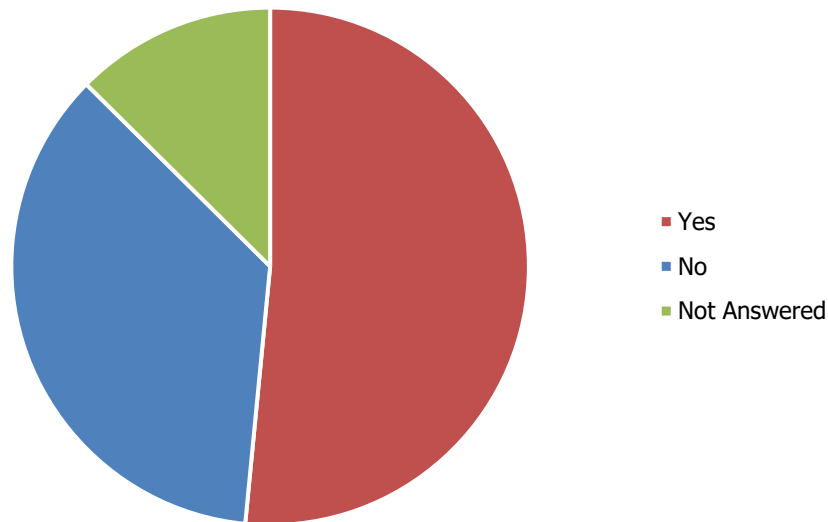
Just under 50% of respondents answered 'jointly assessed'. It should be noted that this majority is broadly similar in percentage terms to the number of respondents in question 2 who stated that they were currently jointly assessed for Income Tax purposes. A significant portion of the comments received from people who answered 'jointly assessed' expressed general opposition to the introduction of the Levy itself, citing concerns about increased taxation, government financial management, and the possible increased financial burden on residents. Many respondents argued that the proposal for the introduction of a Levy is unnecessary, unfair, or should be replaced by better management of existing funds. Numerous comments highlighted that treating couples for the Levy in the same way as they are assessed for Income Tax is logical, fair, and less confusing for taxpayers.

The need for simplicity in tax and Levy administration was heavily emphasised with respondents advocating for minimising bureaucracy, reducing paperwork, and aligning the Levy process with existing income tax systems to avoid unnecessary complexity and administrative costs.

A significant number of the comments received from people who answered 'individually assessed' advocated that individual treatment is fairer as it better reflects personal income and health needs and prevents penalisation or benefit based on marital status. Furthermore, many believed individual assessment is simpler and also consistent with how health services are used. Many respondents also expressed strong opposition to the introduction of a Levy. They argued that the Levy is unnecessary, unfair, and called for better use of existing taxes, improved Government efficiency, and alternative funding methods.

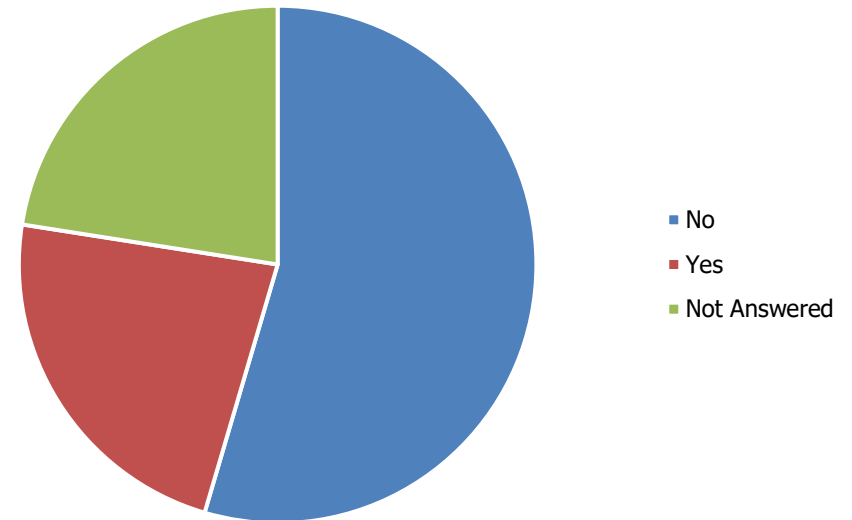
The overwhelming majority of comments made by those respondents who commented but did not answer question 10 expressed disagreement with the introduction of the Levy in any form. Respondents repeatedly stated that they do not support the Levy, believing it to be unnecessary, or an unfair additional tax. Many comments simply stated 'no levy' or similar phrases, emphasising a clear rejection of the proposal.

**Question 11** - Do you think it is reasonable for there to be a maximum amount payable under the Levy?



Over 50% of respondents agreed that there should be a maximum amount payable. Comments were received after question 12 and are reflected in that narrative.

**Question 12** - If you do agree that there should be a maximum amount payable under the Levy, do you agree that the maximum should be £5,000 for individually assessed individuals and £10,000 for jointly assessed couples?



Approximately 55% of respondents did not agree that the maximum amount payable should be £5,000 for those individually assessed and £10,000 for jointly assessed couples. A significant number of these respondents raised concerns over affordability and financial impact, warning that the levy could drive people into financial hardship and make the Isle of Man less attractive for residents and workers. There was strong opposition to the Levy with many comments expressing overall rejection of the proposed healthcare levy, calling for the Levy proposal to be abandoned entirely and citing reasons such as existing tax and National Insurance contributions being sufficient, perceived government inefficiencies, and the belief that additional taxation is unnecessary or unfair.

## Question 12 continued

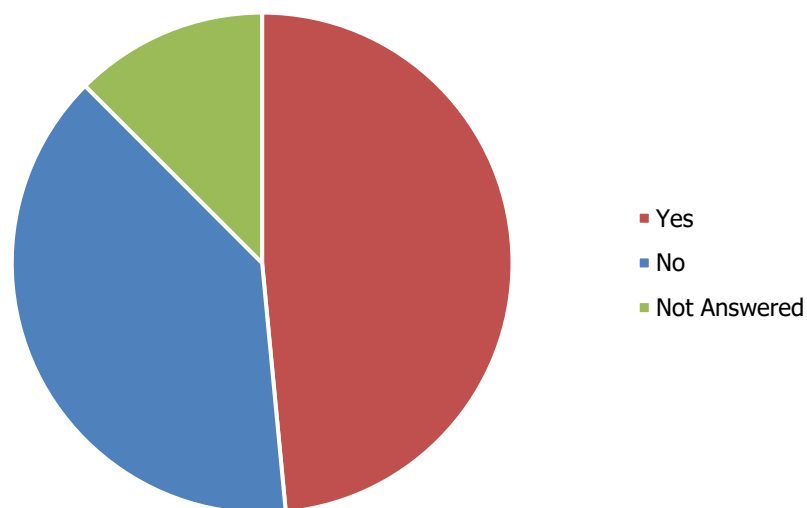
Furthermore, there were many calls for a more progressive system where higher earners and the wealthy contribute more, either through a higher or uncapped Levy, or by increasing income tax. Respondents argued that capping the Levy disproportionately benefits the rich and places a heavier burden on low and middle-income earners, undermining fairness and social equity.

Many respondents who answered 'yes' focused on the fairness of the Levy structure, debating whether it should be capped, proportional, or fixed, and if high earners should pay more. Some supported a flat fee, while others preferred tiered or income-based contributions. Although these respondents agreed with the suggested maximum amounts, concerns were raised about the regressive nature of caps and the need for regular reviews to maintain fairness. There were worries that the proposed NHS Levy could be unaffordable for low and middle-income individuals, pensioners, and those on fixed incomes, potentially causing financial hardship and forcing people to leave the island. Some suggested the Levy should only apply to higher earners or be means-tested. A notable portion of comments reflected more general concerns regarding government spending, with calls for cost saving measures, better financial management, or alternative funding models. Suggestions included not introducing a Levy, reducing the size of government, and increasing financial transparency before introducing any new charges. Additionally, many respondents discussed the relationship between the Levy and private healthcare, suggesting exemptions or reduced costs for those with private insurance, or a possible opt-out option for those who don't use public services.

The overwhelming majority of comments received from respondents who did not answer question 12 expressed opposition to the introduction of any NHS Levy, with many stating 'no levy' or similar sentiments.

Respondents argued that healthcare should be funded through existing taxes or National Insurance, and that an additional Levy would be unnecessary, unfair, or a form of double taxation.

### Question 13 - Should the Levy be paid in the same way as Income Tax?



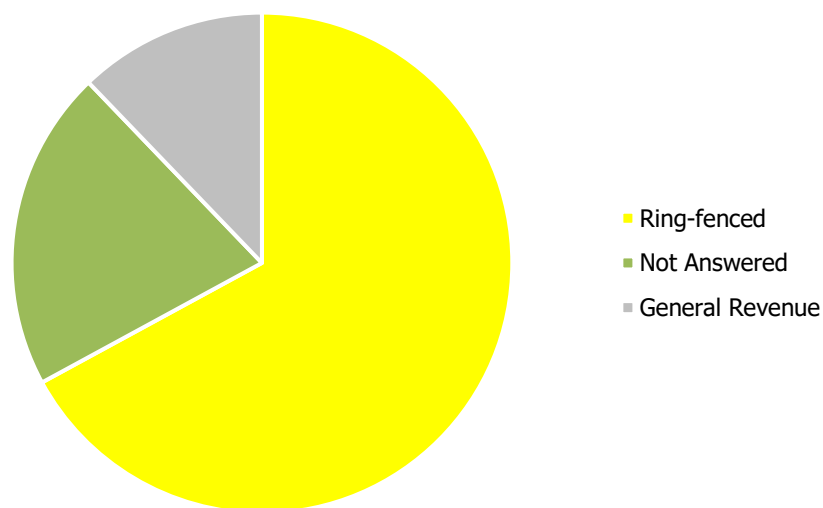
This question asked if the Levy should be paid in the same way as Income Tax. 48% of respondents (55% of those who answered question 13) agreed that it should. Of these a significant majority emphasised the need for simplicity in the collection of any Levy, advocating for integration with the existing income tax system. They argued that using established tax mechanisms would minimise administrative complexity, reduce costs, and avoid the creation of new bureaucratic processes. Many stressed the approach would be easier for both taxpayers and government staff, and would help prevent unnecessary duplication and confusion. That having been said numerous comments highlighted worries about the financial burden the Levy could place on individuals, especially if collected as a lump sum or at difficult times of the year (such as January, after Christmas).

Many advocated for monthly or weekly deductions at source to help with budgeting and to avoid hardship, particularly for lower-income groups, pensioners, and those with irregular incomes. There were also calls for flexibility in payment options and for protections for vulnerable groups. Despite having answered 'yes' a substantial portion of responses expressed outright opposition to the introduction of a separate health Levy. Many suggested that if additional funding is required for healthcare, it should be raised by adjusting existing income tax rates or thresholds, rather than introducing a new charge.

The majority of comments received from the respondents who answered 'no' to question 13 expressed strong disagreement with the introduction of a health Levy, regardless of the collection method. Respondents frequently stated that a Levy should not be implemented at all as existing tax and National Insurance contributions should be sufficient. Among the respondents who discussed collection methods, there was a preference for spreading payments over time (e.g., monthly direct debit) rather than lump-sum payments, especially after Christmas when finances are perceived to be tight. Concerns were raised in respect of the administrative burden on employers, the complexity for self-employed individuals, and the risk of errors or unfairness in the payment on account system.

Widespread opposition to the Levy was the most reoccurring comment received from respondents did not answer question 13 but commented. The vast majority expressed strong disagreement with the introduction of a health service levy, with many stating 'no levy' or similar sentiments.

**Question 14 -** Should the Levy be “ring-fenced” or should it be included in Government’s General Revenue?



Over 67% of respondents answered that the Levy should be ring-fenced. Comments were received after question 15 and are reflected in that narrative.

**Question 15 -** If in Question 14 you selected “ring-fenced”, what health services should be funded by the additional amount collected?

This question was free text only.

Respondents who answered ‘ring-fenced’ to question 14 strongly advocated for additional funds to be directly allocated to essential and frontline health services such as hospitals, GPs, emergency care, mental health, dental care, and community health, with a focus on reducing waiting times and improving access. They emphasised the need for strict ring-fencing with transparent public reporting, independent audits, and accountability to prevent misuse or diversion to unrelated government projects. Furthermore, responses also reflected opposition to the proposals for a Levy and a preference for alternative solutions such as better financial management, efficiency improvements, cost cutting in other government areas, or alternative funding models instead of new taxes. Concerns were expressed as to the government’s ability to manage funds responsibly, with concerns about perceived inefficiency, excessive administrative costs, and demands for improved management, reduced bureaucracy, and better resource allocation.

A significant number of respondents who answered ‘general revenue’ opposed the introduction of a separate health levy, arguing that it is unnecessary, unfair, or simply an additional tax burden. Many believe that existing taxes and National Insurance should suffice, and that the Levy would disproportionately impact those already struggling or the general public at large. Numerous comments suggested that ring-fencing is a merely cosmetic or political move, with scepticism that funds would be diverted, poorly managed, or fail to deliver the intended improvements in health services.

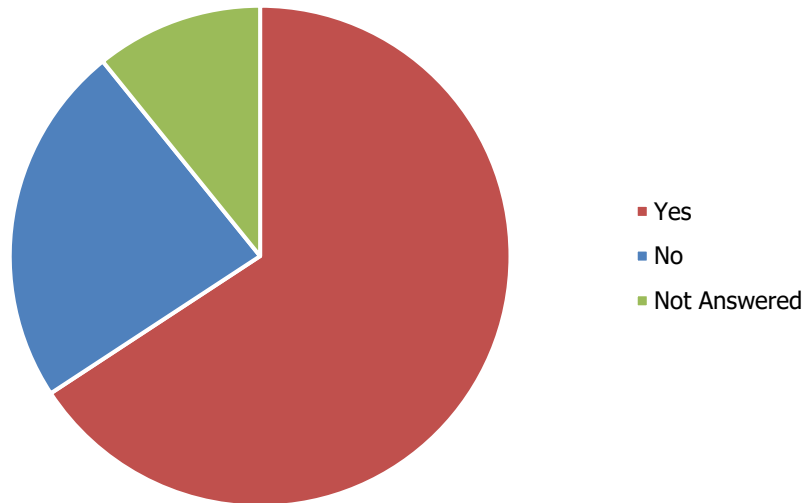
### **Question 15 continued**

There was a preference for funding via general taxation rather than through a ring-fenced or hypothecated Levy on the basis that it is a simpler approach, more transparent, and avoids unnecessary complexity or administrative costs. Demand for greater efficiency and accountability within Manx Care and the broader government was a recurring theme, with many believing that before any new funding mechanisms are introduced, there should be a fundamental review of staffing, reduction in management overhead, and elimination of perceived wasteful spending.

The overwhelming majority of respondents who commented but did not answer question 14 expressed strong disagreement with the introduction of any new health levy, with many stating 'no levy' or similar sentiments. Respondents felt that existing taxes and National Insurance is sufficient and that additional levies are unnecessary and unfair. Many comments also highlighted concerns in the government's ability to ring-fence or properly allocate funds. Furthermore, there were calls for improved efficiency and reduced management overheads before introducing new revenue streams.

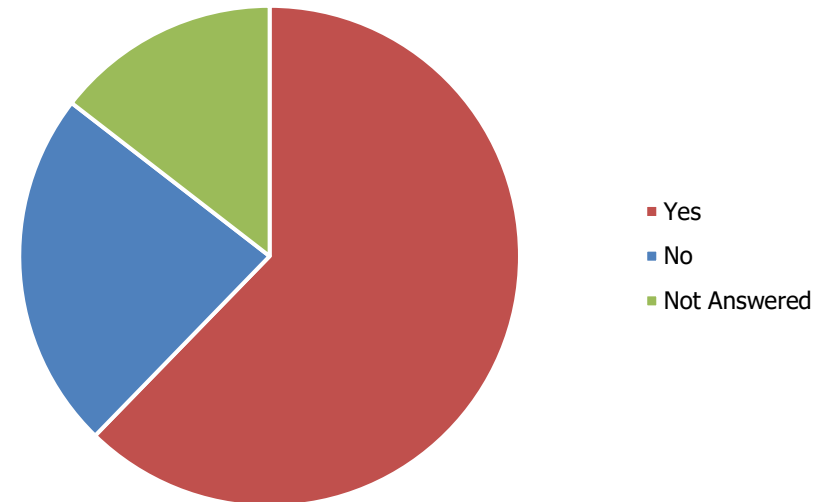


**Question 16** - Would you agree that an annual Healthcare Surcharge could be applied to all new residents coming to the Island which would be in addition to the proposed NHS Levy?



Approximately 66% of respondents agreed that an annual Healthcare Surcharge could be applied to all new residents coming to the Island in addition to the proposed NHS Levy. Comments were received after question 17 and are reflected in that narrative.

**Question 17** - Should this annual Healthcare Surcharge be imposed on everyone coming to live in the Isle of Man, or just on those who are less likely to be economically active (e.g. those who arrive without a work permit?)



The majority of respondents who supported the healthcare surcharge for new residents on the Isle of Man emphasised fairness and equal contribution. They suggested the surcharge should be universal, simple, and easy to administer, with few exemptions. Concerns were raised about retirees and those who haven't contributed to the Isle of Man's health or tax systems, suggesting higher or indefinite surcharges for these groups. Some comments discussed linking the surcharge to economic activity, with exemptions or reduced charges for those working and paying taxes. There were also suggestions for broader reforms, such as improving government productivity and efficiency and reviewing existing reciprocal health agreements.

### **Question 17 continued**

Those opposed to the surcharge argued it was unfair, unnecessary, and a result of insufficient financial management. They felt existing tax and National Insurance systems should suffice and that further charges would be perceived as a form of double taxation. Concerns were raised that a surcharge could deter skilled workers, young families, and key professionals from relocating to the Isle of Man. There were calls for maintaining reciprocal healthcare agreements with the UK and other jurisdictions, warning that a surcharge could lead to similar charges for Isle of Man residents moving elsewhere. Some suggested addressing healthcare funding through broader systemic reforms rather than new surcharges.

A significant majority of comments made by those respondents who commented but did not answer question 17 expressed general disagreement with the introduction of any healthcare levy or surcharge, arguing that existing taxes and contributions are sufficient. There were suggestions for alternative funding mechanisms, such as means-testing, time-limited surcharges, or private health insurance requirements for newcomers. Many comments highlighted their confusion and frustration with the structure of the survey and the wording of the questions.

**Question 18** - If you believe that the Levy as outlined is not the optimal approach to meet the cost of funding for health, please provide details of alternative suggestions.

This question was free text only.

Many respondents suggested reducing management and administrative layers within Manx Care and government departments, arguing for greater efficiency. They called for a thorough audit, restructuring, and prioritisation of frontline staff over management. Some even advocated for the disbandment of Manx Care and a return to previous healthcare governance models. There was a strong belief that significant savings could be achieved by optimising existing resources before considering new revenue streams.

If more funding was required, many suggested raising it through existing or reformed tax mechanisms rather than a separate levy. Proposals included increasing income tax rates, removing or raising the tax cap, introducing or increasing corporation tax and taxing dividends and wealth. There was a preference for progressive taxation to ensure that the wealthy and large businesses contribute a fairer share.

Some respondents proposed introducing or increasing user charges for healthcare services, such as GP appointments, A&E visits, and prescriptions, with exemptions for low-income or vulnerable groups. There was also support for encouraging private health insurance and private healthcare provision, with suggestions for tax relief for private insurance and reopening the private patients' unit at Noble's Hospital.

A recurring theme was to limit access to publicly funded healthcare for new or non-contributing residents. Suggestions included mandatory private insurance for new arrivals, waiting periods before eligibility for public healthcare, charging non-residents, short-term workers, and visitors, and means-testing benefits and healthcare access. Some also called for broader migration controls to manage population growth and its impact on public services.

Fairness was highlighted as important in any funding solution. Suggestions included means-testing contributions, protecting low-income and vulnerable groups, charging non-residents and recent arrivals, and linking contributions to service usage or health-related behaviours. Some advocated for ring-fencing existing tax or NI revenue for health, drawing down more on reserves, or introducing temporary measures while long-term reforms are implemented. There was also concern about the impact of additional levies on the cost of living and the island's attractiveness to residents and workers.

Some respondents also used this opportunity to express their overall disagreement with the proposals for a levy.

## Conclusion

The Treasury would like to thank all those who contributed to this important consultation. One of the key objectives set out in the Tax Strategy was to ensure that the tax system is fair and equitable, that the tax and benefits regimes result in a progressive system and that the tax burden is kept as low as is reasonable.

Many comments referred to the need for reforms and better financial accountability. The government-wide Efficiency Programme, launched in April 2025 with a target of delivering £50+ million in savings over five years, is designed to improve how public services are delivered, making them simpler, faster and more cost-effective, while achieving better outcomes for our community.

The 'services' pillar of the programme focuses on reducing duplication, improving the user experience, and ensuring services are delivered in a more efficient and financially sustainable way. Working alongside this, the 'digital' pillar aims to accelerate digital delivery, improving services to ensure they are accessible, efficient and cost-effective.

Alongside this, the creation of a new National Office for AI Development and Regulation, announced by the Chief Minister at the 2025 Government Conference, will aim to help the Island seize the opportunities of artificial intelligence while responding responsibly to the challenges it presents, and will play an important role in unlocking significant opportunities to transform the way vital public services are delivered, including within healthcare.

As outlined in the Council of Ministers' June 2025 report and reaffirmed at the 2025 Government Conference, we remain committed to enabling

targeted, positive migration that supports growth of the Island's economy, while putting Manx workers and the community first.

This means bringing forward policy which enables us to attract the skills we need alongside protecting and safeguarding the public services we all rely on.

The Department of Health and Social Care has announced a specialist financial recovery programme is being developed to complement the existing Cost Improvement Programme and drive better value for money in the provision of health and social care services as well as a reform of how these are provided through the expansion of community services.

Treasury has considered all the responses received and having listened to the concerns raised will not be proceeding with the NHS Levy under this Council of Ministers.

The responses received will, however, help the next Administration in developing policy in respect of the future funding of the healthcare system and any projected shortfalls.