



# **BAPO's Guide on claiming Income Tax Relief**

## **Annual subscription to BAPO**

From 6 April 1998, as a member of BAPO, it is possible to claim tax relief on the full annual subscriptions. The Inland Revenue has been persuaded that the organisation conforms to certain qualifying criteria (under tax law) – namely that the activities, in the main, are directed towards the development and promotion of education, knowledge and professional standards within the profession of prosthetics and orthotics.

The full amount of the BAPO subscription paid by a member can be deducted from the income earned from that employment and so claim the appropriate income tax relief.

## **Fees to the HCPC and other relevant subscriptions connected with your work**

The Revenue has a list of appropriate professional bodies for which tax relief on subscriptions may be claimed and will check out individual subscriptions. Further subscriptions to professional journals may also be allowed for tax. A list of bodies is set out on the claim form.

## **Costs of cleaning uniforms**

You can reclaim £100 tax allowance where you have to meet the costs of laundering your uniform out of your own pocket. However, you cannot claim for laundry costs if your employer takes care of the cleaning or provides cleaning tokens or free cleaning facilities which you can use. Also, if you decide not to use the free facilities provided by your employer, because you find it more convenient to clean your uniform at home, tax relief will not be due. Nor can you claim uniform laundry costs if you do not have to wear a uniform to do your job, since there is no tax relief for cleaning ordinary clothes.

## **How do I claim the reliefs?**

If you are satisfied that you are entitled to claim relief, you may use your self-assessment return. However, if you are not required to complete a self-assessment tax return it is advised that you use the form [HMRC P87](#). You can claim retrospectively up to six years if you have forgotten to do so before.

Where members wish to claim using their self-assessment return it is necessary to enter the full amount of the annual subscription paid. Do make sure that the self-assessment return is submitted in good time. If you want the Inland Revenue to calculate your tax liability or for them to adjust any under/over payment of tax through your PAYE coding, then you must submit your tax return by the end of September for the current tax year to April. The final deadline for submission of a historical claim nearing the six-year window is the end of the current tax year (i.e. claims pertaining to the tax year ending 5<sup>th</sup> April 2013 must be submitted by 5<sup>th</sup> April 2017).

## **What if I have left the profession or retired?**

If you meet the conditions for tax relief for earlier years and did not receive any relief for those years, you can still claim. Complete the form and send it to your tax office.

## **How much relief will I get and when?**

Your tax relief will be given in one of two ways.

- 1) For claims made on the form [HMRC P87](#), your tax relief will be given in your pay by means of a change in tax coding.
- 2) For claims made through your self-assessment tax return, your tax relief will be given either by reducing the amount of tax due on your return or by means of a change in your tax coding or a refund where an overpayment is due.

The effective amount that you will receive by tax relief is dependent upon your tax rate:

- Basic rate 20% refund by tax relief
- Higher rate 40% refund by tax relief
- Additional rate 45% refund by tax relief

After an initial claim, future tax relief due should be given automatically through your tax code or claimed on your self-assessment tax return. Furthermore, it will be important to tell your Tax Office if either your circumstances or the amount of the membership subscription changes – this may increase as time moves on, which therefore increases the amount you are entitled to claim.

## **Where can I find my National Insurance number?**

It is very important that you put your National Insurance number on your form. It looks similar to this: TN 11 10 53 F.

You can find it on: form P60 – the form your employer should have given you in April/May which tells you your total income for the year. The number is also shown on any letter from the Tax Office or the Department of Social Security and also on your payslip.

## **Where do I send the form?**

When you have completed and signed the form, send it to your Tax Office. The address will be shown on any letter from them, for example any letter telling you about your PAYE tax code. If you cannot find the address of the Tax Office, your employer's payroll department will be able to tell you.

Further Information is available on the [HMRC Website](#)

## **Do you have any queries?**

If you have any queries please contact the BAPO Secretariat by emailing [enquiries@bapo.com](mailto:enquiries@bapo.com) or call 0141 561 7217.