



## Step-by-step guide for claiming back tax on professional subscriptions

*\*This information is correct as of January 2014. It is your responsibility to ensure that your tax code is correct if it changes due to claiming tax relief\**

If you are **not** required to fill in a tax return, you can get tax relief for your allowable expenses by completing the P87 Tax relief form online available at:

<http://www.hmrc.gov.uk/forms/p87form.htm>.

You have to fill out the form if this is the first time you require tax relief for expenses. This form only needs to be filled out once, all subsequent claims can be made over the phone (on 0300 200 3300).

You can receive tax relief for payments including ACB membership, HCPC registration and annual subscriptions and RCPATH subscriptions.

1. To complete the form you need to know your:
  - a. Employer PAYE reference (found on your payslip under 'Tax Office Ref')
    - i. NB. If your initial claim is for a back-dated claim for a previous place of work with a different employer, ensure you use the employer PAYE reference of the employer at that time.
  - b. Payroll/assignment number (also on your payslip)
  - c. National insurance number
2. If your first claim is for a previous employer, ensure you send the completed form to the correct tax office for the PAYE reference.
3. If your claim is for a previous tax year, you should receive a cheque through the post to reimburse you for the tax paid for this subscription. For example, if you're on the basic tax rate of 20%, you will receive approximately £20-25 for an annual Ordinary Members Band 1 subscription to the ACB. If your claim is for the current tax year, they will change your tax code going forward.
4. Once you have informed HMRC that you pay a regular subscription charge and your P87 has been accepted, your tax code will be changed to reflect this and you should not have to claim every year for the same subscription.

The time limits for asking for tax relief for your expenses are shown in the table below. You have a maximum of 4 years to backdate a claim.

Tax year	Tax year ended on	You must claim by:
2010 to 11	5 April 2011	5 April 2015
2011 to 12	5 April 2012	5 April 2016
2012 to 13	5 April 2013	5 April 2017
2013 to 14	5 April 2014	5 April 2018

If you would like further clarification or information please contact the HMRC on 0300 200 3300.