

## **Tax relief on Federation Subscriptions Form**

The Inland Revenue has accepted that tax relief may be claimed on members subscriptions.

Since 1994 you have been allowed a tax credit on 'professional Subscriptions', your Federation dues are such a subscription and as such you should be claiming the allowance, and this can be done for as many as 4 previous years.

You should check you P60's and if they do not show an allowance for 'Professional Subscriptions' in any year since 1994.

This can now be done online selecting this link –

[Claim Income Tax relief for your employment expenses \(P87\) - GOV.UK \(www.gov.uk\)](https://www.gov.uk/claim-income-tax-relief-for-your-employment-expenses-p87)

You will need to create an online ID with the GOV.UK website to do this.

## **Personal Tax Reference 080/M5220**

### **New Recruit rates**

#### **From 26<sup>th</sup> June 2013 – 31.08.2020**

Year 1 25% of full rate (rounded up) was £5.42 per month.

Year 2 50% of full rate (rounded up) was £10.79 per month.

#### **From 1<sup>st</sup> September 2020**

Year 1 50% of full rate (rounded up) was £11.79 per month.

Year 2 will pay 100% of rate at £23.58 per month.

#### **From 1<sup>st</sup> October 2022 – present**

Year 1 50% of full rate (rounded up) is £12.16

Year 2 will pay 100% of rate at £24.31 per month

### **Full rate subscription costs for the Federation for previous years were:**

2015 - **£21.58**

2016 - **£21.58**

2017 - **£21.58**

2018 - **£21.58**

2019 - **£21.58**

2020 - **£21.58**

1st September 2020 - **£23.58**

2021 - **£23.58**

2022 - **£23.58**

1st October 2022 - **£24.31**

2023 - **£24.31**

2024 - **£24.31**

2025 - **£24.31**