

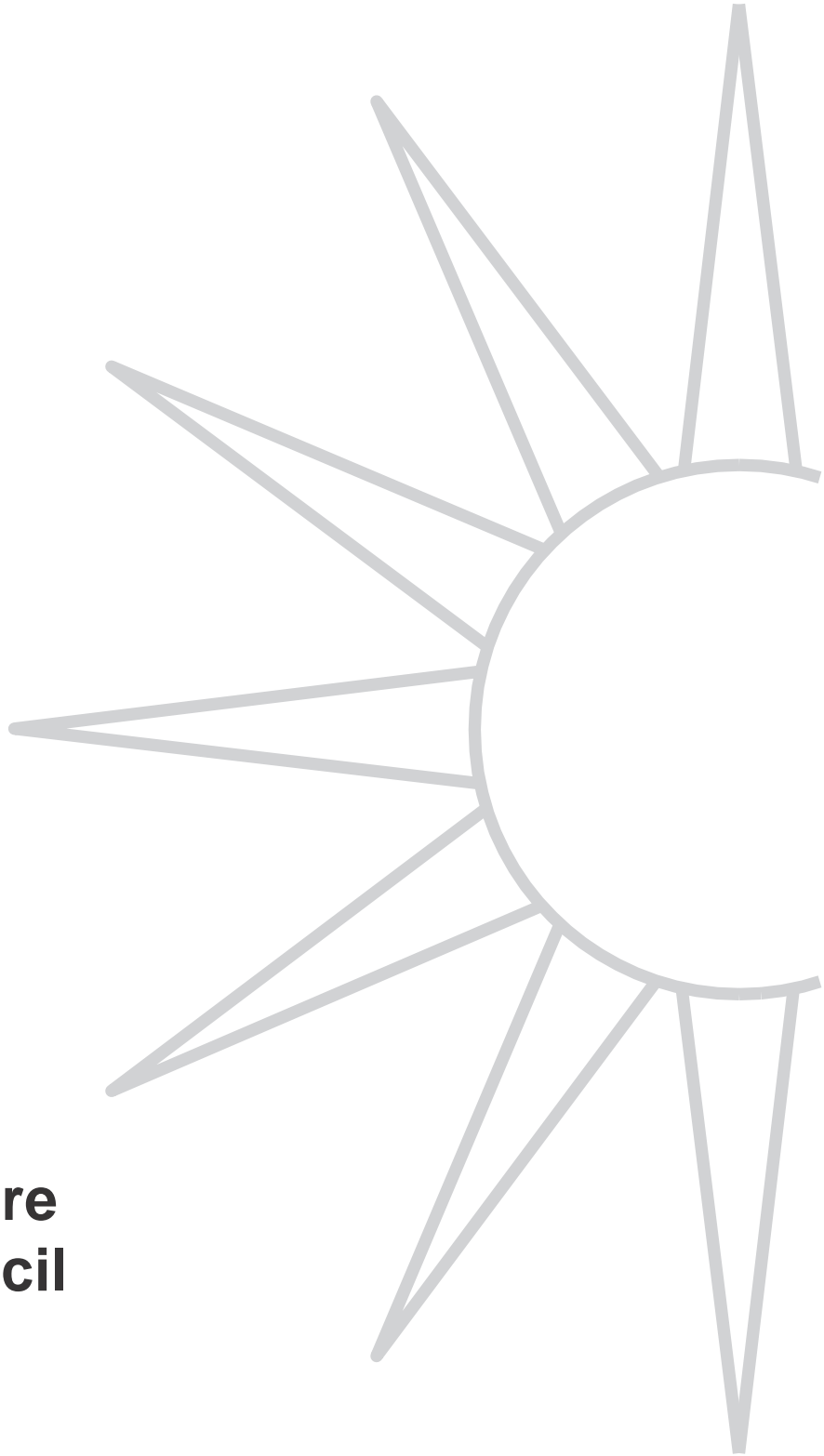


SoR

THE SOCIETY OF
RADIOGRAPHERS

Income Tax Relief Year to 5 April 2018

- 1. For subscriptions
to the Society of
Radiographers**
- 2. For cleaning your
uniform**
- 3. For Health and Care
Professions Council
Registration**



**Society of Radiographers' advice on claiming tax relief for
Radiographers or those in related employment**

The Society of Radiographers helps with your Income Tax Return for the year 6 April 2017 - 5 April 2018

This summary gives you the details and includes a claim form to help you. Please note that you cannot claim for contributions to the Society's political fund

This guidance, which has been prepared with the help of our tax advisers Crowe Clark Whitehill LLP, explains how the tax reliefs work and how members may go about claiming them.

Annual subscription to the Society of Radiographers

From 6 April 1998, if you are a member of The Society of Radiographers, it has been possible for you to claim tax relief on the full annual subscriptions. This followed extensive negotiations with the HM Revenue & Customs (HMRC) in which it was persuaded that the organisation conformed 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 Radiography. The full amount of the subscription paid by a member can be deducted from the income earned from that employment.

Costs of cleaning uniforms

You can only get the £125 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, 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.

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

HMRC has a list of appropriate, statutory and 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.

How do I claim the reliefs?

If you are satisfied that you are entitled to claim relief, you may either use this form or use your self-assessment return. However, if you are not required to complete a self-assessment tax return, it is advised that you use this form, which you should submit as early as practicable after 5th April 2018.

Where members wish to claim using their self-assessment return, it is necessary to enter the full amount of the annual subscription paid in box 19 of the employment pages (E1 & E2) of the return. Do make sure that the self-assessment return is submitted in good time. If you have registered with HMRC for online submission, the final deadline for submission of your tax return for the year ended 5 April 2018 and payment of any tax due is 31 January 2019. There is an earlier deadline of 30 December 2018 if you want HMRC to collect any tax you owe through your PAYE code and the liability is less than £3,000. HMRC will automatically calculate your tax liability through the online system.

If you send in a paper tax return it must reach HMRC by midnight on 31 October 2018

What if I left the profession before 2017-2018?

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 this 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. For claims made on the form provided here, your tax relief will be given either in your pay by means of a change in tax coding or by way of a refund.

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. For the 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.

Check before you claim!

You may already receive a deduction for some or all of the above automatically, through your tax code. Check your PAYE coding notice (form P2) as this will tell you what deductions you receive. You should also check to ensure that your PAYE coding notice for the current tax year includes a provision for the deductions to which you are entitled. If they do not, you may wish to call HM Revenue & Customs to amend your coding notice appropriately.

See <https://www.gov.uk/tax-codes/what-your-payee-coding-notice-means>

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 give you in April/May 2018 which tells you your total income for the year. The number is also shown on any letter from the Tax Office or the Department for Work and Pensions 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, or alternatively, send the claim form to "Pay As You Earn, HMRC, BX9 1AS".

Do you have any queries?

If you have any queries please contact the membership department at the Society of Radiographers, telephone 020 7740 7200.

'2017/2018' Claim

As a member of The Society of Radiographers, you can claim tax relief for the full cost of your annual subscription, your £90 annual fee to the HCPC and probably claim laundry expenses of £125. This claim form is for the 2017-2018 year. The tax year begins on 6 April 2017 and ends on 5 April 2018. Your employer can tell you the tax office's address if you do not know it.

Surname

First name(s)

National Insurance Number

Tax reference if known

Name of your current employer

Your current job title

1 CLAIM FOR ANNUAL SUBSCRIPTION (under s.344 Income Tax (Earnings & Pensions) Act 2003)

As a member of the Society of Radiographers, I am able to claim tax relief on the full subscription.

TAX YEAR	FULL RATE SUB	OVERSEAS RATE SUB	REDUCED RATE SUB	ASSISTANT PRACTITIONER	RADIOGRAPHIC ASSISTANT
Just ended	amount to claim	amount to claim	amount to claim	amount to claim	amount to claim
2017 - 2018	£256 <input type="checkbox"/>	£125 <input type="checkbox"/>	£176 <input type="checkbox"/>	£122 <input type="checkbox"/>	£80 <input type="checkbox"/>

IF YOU HAVE BEEN A MEMBER IN EARLIER YEARS AND HAVE NOT ALREADY CLAIMED RELIEF, YOU MAY STILL DO SO

Earlier years	amount to claim	amount to claim	amount to claim	amount to claim	amount to claim
2016 - 2017	£256 <input type="checkbox"/>	£125 <input type="checkbox"/>	£176 <input type="checkbox"/>	£122 <input type="checkbox"/>	£80 <input type="checkbox"/>
2015 - 2016	£254 <input type="checkbox"/>	£124 <input type="checkbox"/>	£175 <input type="checkbox"/>	£121 <input type="checkbox"/>	£79 <input type="checkbox"/>
2014 - 2015	£252 <input type="checkbox"/>	£123 <input type="checkbox"/>	£174 <input type="checkbox"/>	£120 <input type="checkbox"/>	£78 <input type="checkbox"/>

2 CLAIM FOR LAUNDRY EXPENSES

For 2017-2018

I claim the amount of tax relief subject to satisfying the conditions specified, agreed for radiographers working for my employer to cover the cost of laundering my uniform. This allowance of £125 is under s367 Income Tax Act 2003.

Tick box

For earlier tax years

I claim the amount of tax relief agreed to cover the cost of laundering my uniform for the tax year shown below:

2016 - 2017	£125	<input type="checkbox"/>
2015 - 2016	£125	<input type="checkbox"/>
2014 - 2015	£125	<input type="checkbox"/>

The conditions which are required for each year claimed are:

- I worked in radiography **and**
 - I had to wear a uniform **and**
 - my employer did **not**
 - launder my uniform
 - provide free laundry facilities
- and**
- I had to pay the full cost of laundering my uniform

and

- I have not already had tax relief for the cost of laundering my uniform

If you are not sure whether or not you have had relief tick this box and it will be checked for you.

3 FEES AND SUBSCRIPTIONS TO OTHER RELEVANT BODIES CONNECTED WITH YOUR WORK

I claim my annual state registration to the Health and Care Professions Council (HCPC)

		tick box to claim
2017 - 2018 see note	£90*	<input type="checkbox"/>

You may claim for earlier years if you have not already done

Earlier years	amount	tick box to claim
2016 - 2017 see note	£90	<input type="checkbox"/>
2015 - 2016 see note	£76	<input type="checkbox"/>
2014 - 2015 see note	£76	<input type="checkbox"/>

The HCPC fee was increased to £90pa from December 2015.
 You can claim the amount you paid in the year. If you paid in full for two years, you can claim this sum now but, of course, you cannot claim next year. If you pay by direct debit, you can claim the amount paid during the tax year. *For the first two professional years newly qualified UK graduates will get a 50 per cent reduction in HCPC fees. You can only claim tax relief on the amounts you have paid in the tax year.

NOTE
 You can claim retrospectively for the four years from 2013/2014 if you have forgotten to do so before. Don't forget that you need your HCPC registration number which is on your annual registration card. If this has been lost please do not phone The Society but contact the HCPC (telephone 0845 3004 472).

Subscriptions to professional bodies will in most cases be allowed for tax, but HMRC has a list (known as list 3) and will check out individual subscriptions. These include: British Nuclear Medicine Society
 British Medical Ultrasound Society
 British Institute of Radiology
 British Medical Association
 European Society for Therapeutic Radiology and Oncology
 Further subscriptions to Professional Journals of the latter organisations are allowed for tax.

Declaration

Remember you can be prosecuted for making false statements

- I confirm that, to the best of my knowledge and belief, the details given above are correct and complete in respect of
 1. Annual Subscription* 2. Laundry Expenses* 3. Other Fees and Subscriptions*
- I confirm that I will tell HMRC straight away if I am no longer entitled to tax relief for the costs of

Please will you amend my PAYE code to allow the above claims made/or arrange for any repayment of tax due in respect of

* Please delete if not

Signed

Dated