**Tax relief on RCM subscriptions**

**Did you know that you can claim tax relief on RCM subscriptions?**

|  |
| --- |
| Under Section 344 of the Income Tax (Earnings & Pensions) Act 2003, subscriptions paid to the Royal College of Midwives are allowable as a fee or subscription to professional bodies or learned societies. If your employer does not look after the cleaning arrangements for your uniform or provide free laundry facilities for you to use, you can get tax relief at the rate of £125 from April 2014 for costs of cleaning your uniform that you meet out of your own pocket. HMRC also allow an annual expense deduction of £12 for shoes and £6 for stockings. You can claim for the current year, and for earlier tax years on this form. The tax year begins on April 6th in one year and ends on April 5th the following year. To claim for your tax relief complete this form and sent it to **your tax office**. Your employer will give you the address of your tax office. Her Majesty’s Revenue and Customs (HMRC) publishes a booklet listing all qualifying organisations and the RCM is listed under: Midwives, Royal College of.Please note that HMRC information states there are time limits for making a backdated tax relief claim. This is generally **four years** prior to the current Tax Year, but this may depend on your personal circumstances. For full details of annual subscriptions that you have paid to the RCM please contact the Membership Team via email to membership@rcm.org.uk or telephone 0300 303 0444.  |

**PLEASE PRINT IN BLACK INK**

|  |  |
| --- | --- |
| National Insurance No:       | Payroll No:       |
| Surname:       | First Name:       |
| Home address:       |  |
| Town:       | Postcode:       |
| Employers address:       | Postcode:       |
| Claim for deduction year ending 5th April 2021 [ ]  |

I Claim the following amounts:

|  |  |
| --- | --- |
| For Current tax year | For previous tax years |
| 2018-2019 | 2017-2018 | 2016-2017 | 2015-2016 | 2014-2015 |
| Statutory fee to NMC | £       | £       | £       | £      | £       |
| Annual Subscription to the RCM | £      | £      | £       | £       | £       |
| Section 367 ITEPA 2003-shoes & tights/socks allowance | Please TickShoes [ ]  Tights [ ]  | Please TickShoes [ ]  Tights [ ]  | Please TickShoes [ ] Tights [ ]  | Please TickShoes [ ] Tights [ ]  | Please TickShoes [ ] Tights [ ]  |

|  |
| --- |
| I claim the amount of tax relief agreed for midwives and nurses working for my employer to cover the cost of laundering my uniform. Please amend my PAYE code to allow for this cost. (please tick) [ ]  |
| I confirm that for each tax year for which I have claimed:  |
| * I worked as a midwife, nurse or HCA/HCSW *and*
 | * I had to wear a uniform *and*
 |
| * My employer did not launder my uniform form or provide free laundry facilities *and*
 | * I laundered my uniform separately from other items of clothing in a high temperature wash *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.
 |

Signed:       Date:

**Tax Relief for costs of Cleaning Uniforms**

**Midwives** and Nurses are able to claim a tax refund for the costs of laundering their uniforms. Find details below on whether you are entitled to tax relief for laundry costs and how to claim. *This covers both registered and non-registered nurses, and includes student midwives and nurses, nursing assistants and healthcare assistants and healthcare workers.*

**In what circumstances is tax relief available?**

You are entitled to tax relief if:

* You are required to wear a uniform and have to pay for the cleaning of the uniform yourself.

You cannot claim if:

* Your employer pays
* Your employer provides cleaning tokens
* Free cleaning facilities are available for you to use.
* You do not have to wear a uniform to do your job
* **You cannot claim for any years which you have already received tax relief.**

**How do I claim?**

* Complete the form on the reverse of this document to claim tax relief.

Remember to enter your NI number which can be found on:

* P60 form – this is the form you are given in April that tells you your total pay for the year
* Any letter from the Tax Office or the Department of Social Security
* Your payslip

And will look similar to this AB 12 34 56 C Please note that without it your claim will not be processed.

**Where do I send the claim 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 or your employer’s payroll department will be able to tell you.

**How much relief will I get and how will I be paid?**

Your tax relief will be given in your pay by means of a change in your tax coding. You will be given tax relief on £100 of laundry costs on previous years up to 5 April 2014 and £125 from 6 April 2014 onwards which also includes the current tax year. If you pay tax at the basic rate this will reduce your tax bill by £25 over the course of the year. The RCM have agreed this amount with HMRC.

**Do I need to keep receipts?**

No, as we have agreed the tax relief with HMRC you do not need to have kept details of how much you spend on washing your uniform or provide receipts to support your claim. We have also agreed amounts of relief for earlier years which will be reimbursed by a special adjustment to your PAYE tax code for the current year. This special adjustment for earlier years will then be removed the following year.

For the future, where tax relief is due it will be given automatically through the tax code. But please remember that you must tell your Tax Office if your circumstances change, so that you no longer have to meet the costs of laundering your uniforms.

**Can I use this form for multiply years?**

You can use one form to claim for multiple years of claims or earlier years providing you meet all the relevant conditions. Simply complete the claim form with the appropriate years and send to your current or last known Tax Office.

**I have already written to my tax office to claim relief for laundry costs, should I still complete the form?**

No, HMRC will try to deal with your claim from your letter. If they cannot process your claim due to insufficient information they will send a claim form to complete.

**How long will it take?**

Requests are dealt with on a first come first serve basis and are aimed to be completed within 2 months.

The form is for midwives and nurses to claim tax relief for laundry costs. It should not be used for any other purpose or by other employees.