
CLAIM FOR TAX RELIEF

The below form can be used to claim tax relief on subscriptions, uniform and laundry.

1. ANNUAL SUBSCRIPTION – SECTION 344 ITEPA 2003

Please use this form to claim tax relief on your UNISON health care subscriptions and fees you pay to your regulatory body.

Under Section 344 of the Income Tax (Earnings and Pensions) Act 2003, a deduction from earnings from an employment is available for the annual subscription fee paid to Unison (Health Care Sector).

Her Majesty's Revenue and Customs (HMRC) state that there are time limits for making a backdated tax relief claim. You can claim for the current year, and for earlier tax years on this form. This is usually four years prior to the current tax year, but this may depend on your personal circumstances. There are also deadlines for getting your claim to HMRC. Detailed information on making a claim is available from HMRC at <https://www.gov.uk/tax-relief-for-employees> or you can call them on 0300 200 3300.

The claim that you can make and whether any additional relief can be claimed will depend on several factors such as whether you work in a qualifying or non-qualifying role and/or whether you have to wear a uniform and are responsible for laundering your uniform.

If you are a member of the British Association of Occupational Therapists (BAOT) you should not complete this form to claim tax relief on your union subscription as you do not pay a subscription direct to UNISON.

QUALIFYING ROLES

Nursing

The nursing role covers the whole nursing family including nurses, midwives, health visitors, nursing associates and healthcare assistants working in the community, schools, mental health, dentistry, GP practices, learning disabilities, maternity care, hospitals and the prison service.

Ambulance

The ambulance role covers all grades of ambulance staff and paramedics working in all ambulance providers across the UK.

Voluntary

The voluntary role covers those who work for a non-NHS voluntary sector organisation (such as a charity, community group or social enterprise) providing services such as home, residential or day care, rehabilitation and social work.

Senior Managers

The senior and general managers' role covers heads of services, directors, assistant directors, professional managers, organisers, co-ordinators and team leaders within the NHS and its support services.

Professional and Technical 'A' and 'B' sectors (now Science, therapies and technical or STAT)

The science, therapies and technical role covers those working in areas such as art, music and drama therapy, occupational therapy, speech and language therapy, physiotherapy, psychology, orthoptics, dietetics, chiropody and radiography.

It also covers those working as operating department practitioners and assistants and those working in anaesthetics, chaplaincy, counselling, dialysis, estates management, optometry, phlebotomy, podiatry, prosthetics and orthotics, sexual health, healthcare scientists including clinical scientists who work in biochemistry, gastroenterology, haematology, haemostasis and thrombosis, microbiology, immunogenetics and histocompatibility, immunology molecular genetics, medical physics, respiratory physiology and clinical engineering, cytoscreeners, laboratory support staff and perfusionists, technicians or technologists working in anatomical pathology, audiology, dentistry, physiological measurements and cardiology, gastroenterology, hearing, respiratory, medical physics, engineering, renal, physiology, neurophysiology, and medical illustrators and photography, dental auxiliaries, hygienists and therapists, pharmacists, pharmacy technicians and pharmacy assistants.

NON QUALIFYING ROLES

If you are a clerical and administration member of staff or a member of the ancillary staff, you are not eligible to make a claim for tax relief on your union subscriptions.

However, if your employer does not provide free laundry facilities and you have to look after the cleaning arrangements of your uniform directly, you may be able to claim tax relief. The relief due would depend on your role and would represent the cost of cleaning your uniform that you meet out of your own pocket. Further detailed information, including details on how much you can claim, is available at <https://www.gov.uk/guidance/job-expenses-for-uniforms-work-clothing-and-tools>.

GUIDANCE NOTES FOR COMPLETION OF THE CLAIM FORM

- 1) **Section 1** of the claim form lists the personal details that will enable your tax office to deal with your claim. It is very important that you put your National Insurance Number on the form. It looks something like: AB 12 34 56 C. You can find your National Insurance Number on Form P60, (the form your employer should give you in April/May each year which tells you your total income for the year). It is also on letters you may have received from HM Revenue & Customs and your payslip.
- 2) **Section 2** of the claim form asks for details of any fees that you pay to a the NMC/NISCC or HCPC and for details of your UNISON subscription paid each year. If you pay your union subscription by direct debit, you will know how much you have paid each year. If, however, you pay your union subscription through your employer you will need to talk to your employer and ask them what has been deducted from your pay each year in terms of union subscriptions.
- 3) **Section 3** of the claim form relates to any job expenses claim that can be made for for uniforms and work clothing
- 4) **Section 4** is your declaration. Please read your form carefully before you sign and date it. Once you have completed and signed the claim form, send it to your tax office. The address will be shown on any letter from them or, for example, on the form that advises you of your PAYE code number. If you cannot find the address of the tax office your employer's payroll department will be able to tell you.

Important

Please note, in order to make a claim, **you must complete sections 1 and 4**. With sections 2 and 3, please complete only the parts that apply to you. The parts that do not apply should be left blank.



Section 1

Surname _____

Forename (s) _____

National Insurance number _____ Date of birth _____

Home Address _____

_____ Postcode _____

Employer's name and address _____

Section 2

I claim the following amounts:	For current tax year	For previous tax years			
	2021 – 2022	2020 – 2021	2019 – 2020	2018 – 2019	2017 – 2018
Statutory fee to NMC/NISCC or HCPC	£	£	£	£	£
Annual subscription to UNISON* Please note you can only claim 70% of the total subscription paid.	£	£	£	£	£

Section 3

Claim for uniform (information on who can claim for uniform is available on the Gov.uk website: <https://www.gov.uk/guidance/job-expenses-for-uniforms-work-clothing-and-tools>)

To be able to claim tax relief, ALL of the following must apply:

- You wear a recognisable uniform that shows you've got a certain job, like a branded T-shirt, nurse or police uniform. Also, we've heard reports that even plain clothes, without a logo, that you only wear for work may count - it's worth a try.
- Your employer requires you to wear it while you're working.
- You have to purchase, clean, repair or replace it yourself. However, you can't claim if your employer washes your kit, provides facilities to do so (even if you don't use them) or pays you for doing this maintenance.
- You paid income tax in the year you are claiming for.

CLAIM FOR UNIFORM – DETAILS ON PAGE 5

I claim the following amounts:	For current tax year	For previous tax years			
	2021 – 2022	2020 – 2021	2019 – 2020	2018 – 2019	2017 – 2018
Section 367 ITEPA 2003 (socks/tights -where the wearing of a prescribed style is obligatory in the hospital or other workplace in which they may work allow, per 2017/18 rates, £12 per year) (tick for each year claimed)	<input type="checkbox"/> Socks/tights	<input type="checkbox"/> Socks/tights	<input type="checkbox"/> Socks/tights	<input type="checkbox"/> Socks/tights	<input type="checkbox"/> Socks/tights
Section 367 ITEPA 2003 (shoes – where the wearing of a prescribed style or colour is similarly obligatory, allow, per 2017/18 rates, £6 per year.) (tick for each year claimed)	<input type="checkbox"/> Shoes	<input type="checkbox"/> Shoes	<input type="checkbox"/> Shoes	<input type="checkbox"/> Shoes	<input type="checkbox"/> Shoes
Uniform laundry allowance (tick for each year claimed)- amount will depend on role. See https://www.gov.uk/guidance/job-expenses-for-uniforms-work-clothing-and-tools	<input type="checkbox"/> Laundry	<input type="checkbox"/> Laundry	<input type="checkbox"/> Laundry	<input type="checkbox"/> Laundry	<input type="checkbox"/> Laundry

Section 4

Declaration

I declare that the information given is correct, to the best of my knowledge and belief, and that I pay each amount out of my taxable earnings and that I will notify the HMRC immediately if I am no longer entitled to tax relief.

I wish to have any tax relief refunded to me as a cheque *

Please adjust PAYE tax code to give any tax relief due *

Signed

Date

* Please tick as appropriate

Once you have completed and signed the claim form, send it to your tax office. The address will be shown on any letter from them.