



# Scottish Police Federation

5 Woodside Place Glasgow G3 7QF

## JCC Circular 2 of 2016

Ref: CS/DJK/LS

23 January 2017

Attachments: Draft Letter

Dear Colleague

### **Tax Relief on Professional Fees, Subscriptions, and Maintenance of Uniform**

Details of the tax relief allowances you may be eligible for in relation to the above matters can be obtained from:

<https://www.gov.uk/tax-relief-for-employees/overview>

General advice is also contained there relative to checking your P60's and keeping receipts. In relation to professional fees it is of course necessary that you are a contributing member to the SPF Voluntary fund.

Subscriptions to the SPF maybe eligible back 4 years and in our case these are:

From April 2013 to March 2014	-	£127.32
From April 2014 to March 2015	-	£134.16
From April 2015 to March 2016	-	£165.21*
From April 2016 to March 2017	-	£177.63 **

\* *Voluntary fund subscriptions increased in 15/16 (and onwards) due to legal advice and assistance costs being moved from member services part way through the year and incorporated into the voluntary fund.*

\*\* *HMRC rules do not allow for the full SPF Subscription to be eligible for income tax relief. The attached letter has been drafted and shows the deductible elements only. The actual subscription paid from 2015 is slightly more than shown.*

A draft letter is attached which you might find useful. Remember to check your own circumstances against the advice contained at:

<https://www.gov.uk/tax-relief-for-employees/overview>

Yours sincerely

**Calum Steele**  
General Secretary