



Scottish Police Federation

5 Woodside Place Glasgow G3 7QF

JCC Circular 9 of 2018

Ref: CS/DJK/LS

15 February 2018

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 2014 to March 2015 | - | £134.16 |
| From April 2015 to March 2016 | - | £165.21* |
| From April 2016 to March 2017 | - | £177.63 ** |
| From April 2017 to March 2018 | - | £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

Draft Letter – you may have to tailor the letter to your circumstances:

Your Ref: (enter your NI Number)

Inland Revenue
Queensway House
East Kilbride
GLASGOW
G79 1AA

Dear Sir/Madam

Scottish Police Federation - Tax Relief

Subscriptions

I have been advised that subscriptions paid to the Scottish Police Federation have been approved as an allowable deduction for income tax purposes.

I should therefore like to make a claim for the allowable element of subscriptions that I have paid and will pay to the Scottish Police Federation as follows:

| | | |
|-------------------------------|---|---------|
| From April 2014 to March 2015 | - | £134.16 |
| From April 2015 to March 2016 | - | £165.21 |
| From April 2016 to March 2017 | - | £177.63 |
| From April 2017 to March 2018 | - | £177.63 |

For your information, I enclose my P60 for the year ending 5th April (insert year).

Uniform

A further allowance is available to be claimed by uniformed officers, which takes account of the requirement to maintain uniform in good order. The allowance is set at £140.00 per year. Accordingly I wish to make a claim for such reimbursement of that relief. I have been a serving police officer since (insert date).

Footwear

I would also like to make you aware of the fact that I have to purchase my own footwear in order to be worn in the line of duty. This has cost me an average of £60 a year for the last 4 years totalling approximately £240. Should there be any tax relief available on this fact I respectfully request this be taken into consideration also.

Should I be eligible for any type of financial remuneration I request that this be made in full in the form of a personal cheque made out to myself. Thank you for your assistance in this matter.

Yours faithfully

(Insert name/rank)

Police Service of Scotland