

Claiming tax relief on Royal College examination fees

Prepared by the Academy Trainee Doctors' Group

Introduction and legal background

As specialty and specialist trainees, members of the ATDG are conscious that there are significant costs to training and to eventually becoming a consultant. One of the largest costs borne by trainees personally will be the fees which they pay to Colleges to undertake the professional examinations which allow them to progress into the higher ranks of training. Some trainees will take multiple attempts to pass these examinations and with costs ranging from around £400 to £1,400 per examination this can turn into a significant financial outlay.

Given that the vast majority of us are working for the public sector in the National Health Service and that our progression relies on membership examination it seems only right that we should not be expected to bear the costs of this alone. One mechanism for recouping at least some of this cost is claiming tax relief on the examinations as an expense of employment. This raises an individual's tax-free personal allowance by the amount that they have spent on the examination(s). This can lead to an effective saving of up to 40% of the examination cost (depending on whether the trainee is a higher-rate taxpayer).

Historically however, this has not always been straightforward for trainees and Her Majesty's Revenue and Customs (HMRC) has fought several cases on this issue. Sometimes they have won such cases, usually on technicalities, but in the 2010 case of Revenue and Customs Commissioners v Dr Piu Banerjee [EWCA Civ. 843] they lost. It was held that:

'A trainee doctor employed as a registrar on a training contract is required, as a stated contractual duty of the employment, to attend various external training courses. As part of the duties of the employment there is a mandatory requirement to maintain a national training number by attending a series of training courses and events. Failure to complete the course and obtain the qualification will mean that he can not proceed to the next stage of his chosen profession.'

'Attendance at the training events is an intrinsic part of the employment and one of the duties of the employment. The costs of travel to the events, course fees and other associated costs met by the employee are deductible.'

Unfortunately this has not been held to extend to jobs which are not training posts but which still require the holder to have a National Training Number and to any other posts such as Specialty Doctor jobs – i.e. **only trainees are eligible for tax relief**. This seems illogical and unfair but is a function of the way the law is written (specifically Section 336 of the Income Tax (Earnings and Pensions Act) 2003) as the employee must be **'obliged'** to pay something for it to be deductible. Being desirable simply isn't enough. Another important principle is also that there is not a dual purpose to the claimed expense. It is important to be clear that the Membership exams only test competence and do not of themselves improve an individual's ability to be a doctor.

What has ATDG done to help the situation?

We were concerned about different trainees having widely different experiences in claiming tax relief for their Membership exams. We thought there was a difference between the way individual



Colleges are treated. HMRC publishes its internal *Employment Income Manual* on its website which is the document that their staff consult to decide who is and isn't entitled to tax relief. Many parts of this are redacted due to exemptions under the Freedom of Information Act. We put in a Freedom of Information Request to find out if HMRC were maintaining a list of approved examinations. They initially rejected this as it would 'prejudice the collection of tax' but we successfully appealed and they have now [published the list online](#). [Appendix A contains our FOI request in full and a copy of the list provided by HMRC]. There are clear gaps in the HMRC list — though they were clear that it was not exhaustive and that an exam being on this list did not mean tax relief would automatically be paid. We would encourage anybody who has a request for tax relief rejected to appeal, but particularly if the professional exam that they have done is not on the list as we would expect on a common sense basis that such requests are more likely to be inappropriately rejected.

One of the key roles of the Academy of Medical Royal Colleges is to bring the Colleges together and to pool our resources. Of course we aren't the only people to have considered this issue and at the end of this document we've linked to specialty specific resources that have been produced over the years.

How do I go about claiming tax relief?

Disclaimer: We are not tax lawyers or accountants so the advice here is based on personal experience and pragmatism. You should seek legal advice or advice from an accountant where necessary.

There are several different ways of putting in a claim for tax relief on exam fees. If you are claiming more than £2,500 in total for the year (including your other professional expenses) you (or your accountant) will need to complete a self-assessment tax return. Otherwise you can claim by letter or online. Several Colleges have template letters for use in such circumstances though the most straightforward way would seem to be to use the online form, [Claim Income Tax relief for your employment expenses \(P87\)](#) – particularly as it ensures that HMRC have all the data they need. Claims can be made up to four years after the end of the tax year in which the expense occurred. Tax years begin and end on the last Friday in April.

To complete and submit the form online you need to create a 'Government Gateway' account. If you would rather not do that there is also an option to complete an electronic form for printing and posting.

If you have successfully claimed the previous year you can claim by telephone, providing the claim is for less than £2,500. However, be warned that HMRC's customer service department is usually very busy and the wait to speak to an advisor can be lengthy.

The online forms are quite self-explanatory. They lead you through multiple options but the area of interest for us is the 'Professional Expenses' section. The question about 'amount repaid to you' refers to how much you have been reimbursed by your employer. In the NHS this is typically zero pounds and zero pence. In our experience the trickiest part of the request to find is your employer's PAYE reference. This is made up of a 3 digit number with a forward-slash then followed by a reference of up to 10 characters. This is most commonly found on your payslip or P60, but if you cannot find it your payroll department should be able to help you. We have included an example of a postal form completed with spoof data to guide you [Appendix B].

Our experience suggests that the majority of claims are accepted without a request for additional evidence, but you may be asked to provide HMRC with a copy of your contract proving that you are in a training post or proof that you have paid for the examination[s]. If your claim is rejected it is worth ascertaining exactly why HMRC has rejected it. It is most likely that they do not believe the criteria with regards to you being in a training post and being obliged to undertake the exams

are met. We would suggest reading the HMRC Manual – EIM32535 – and focusing any appeal you may wish to make on the criteria outlined there to justify why you believe your circumstances are fundamentally similar to those faced by Dr Piu Banerjee in his court case.

References and useful links

Check if you can claim tax relief at Gov.UK – [Claim tax relief for your job expenses](#)

Check the [HMRC Employment Income Manual \(EMI32535\)](#)

Check the [list of exams that HMRC has identified to qualify for tax relief](#)

BMA [Tax relief on employment expenses guidance](#) (including a template letter)

MRCPUK – [Are my examination fees tax deductible?](#)

Royal College of Ophthalmologists – [Guidance on tax exemption on examination fees](#)

Royal College of Pathologists – [Tax deductibility advice](#)

Royal College of Surgeons of Edinburgh news – [Tax Relief for Specialty Fellowship Examination](#)

Emergency Medicine Trainee Association – [Claiming back the cost of training](#)

College template letters

Royal College of Obstetricians and Gynaecologists – [Tax relief on exam and training costs](#)

Royal College of Surgeons of England – [Claiming Tax Relief on RCS Fees](#)

Royal College of Anaesthetists – [Exam fees: request for tax adjustment template](#)

Royal College of Paediatrics and Child Health – [Tax relief on examinations](#)

[Medics Money](#) – Website with free resources to help doctors claim back tax and to help find accountants

Prepared on behalf of the Academy of Medical Royal Colleges Trainee Doctors' Group
by Dr Daniel Wilkes, MRCPsych and ATDG Vice-Chair

Appendix A Freedom of Information request



Freedom of Information Team
S1715
6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

Mr Daniel Wilkes

By email: request-532834-ff2032cf@whatdotheyknow.com

Email foi.request@hmrc.gsi.gov.uk

Date: 4 December 2018
Our ref: FOI2018/02520

Web www.gov.uk

Dear Mr Wilkes

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 15 November, for the following information:

"I would be grateful if you could release any information you hold on the following:

- 1) In what circumstances requests by medical practitioners for tax relief for professional examinations should be accepted and the tax-relief applied.
- 2) Any list of professional examinations that you hold which are approved for tax relief. (Such a list being as distinct from the openly published List 3 of approved Professional Organisations).

By way of example in referring to professional examinations I am referring to component parts of the Membership of the various Medical Royal Colleges. One example would be the Membership of the Royal College of Psychiatrists which is obtained by completion of a Paper A examination a Paper B examination and a Clinical Assessment of Skills and Competencies (CASC) Examination."

Normally tax relief is not permitted for expenses incurred by an employee for external education. However, following the tax case Revenue & Customs Commissioners v Dr Piu Banerjee ([2010] EWCA Civ. 843), the Court of Appeal accepted that in certain specific circumstances tax relief should be available. This is where the expense meets the general rule under Section 336 Income Tax Earnings and Pensions Act (ITEPA) 2003 and the employee is employed on a training contract where training is an intrinsic contractual duty of the employment.

HM Revenue and Customs (HMRC) set out specific guidance (EIM32535) as to what needs to be demonstrated by the employee, and HMRC would need to consider each claim for tax relief on an individual basis.

<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32535>

I confirm HMRC does hold the requested information, but it is being withheld under section 31(1) (d) of the FOIA. This exemption applies to information which is held, but the disclosure of which would, or would be likely to, prejudice the assessment or collection of tax. HMRC believes that disclosing information at this level of detail may present the department with a compliance risk.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Section 31 is a qualified exemption which means that I must consider whether the balance of the public interest favours withholding or disclosing the information.

I accept that there is strong public interest in releasing information that could help those making genuine claims, however this is met by HMRC's published guidance setting out the circumstances in which tax relief applies and assesses each claim on an individual basis.

I understand that there is a strong public interest in HMRC being able to enforce the law properly so that the tax burden is shared equally and fairly. Anything that might assist those considering, or intent on, avoiding tax is not in the public interest. Evasion and avoidance unfairly shift the tax burden onto honest taxpayers and that is not in the public interest.

Anything that puts at risk our compliance activities could undermine public confidence in the tax system. This could damage the general climate of honesty among the overwhelming majority of taxpayers who use the system properly and that too is not in the public interest.

Releasing the requested information could lead to an increase in incorrect and fraudulent claims particularly as each claim for tax relief is considered on an individual basis.

Taking a balanced view, I conclude that it is not in the public interest to set aside this exemption.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gsi.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#)

Yours sincerely,

Freedom of Information Team



HM Revenue
& Customs

Mr Daniel Wilkes
By email: [request-532834-
ff2032cf@whatdotheyknow.com](mailto:request-532834-ff2032cf@whatdotheyknow.com)

Freedom of Information Team
S1715
6 Floor
Central Mail Unit
Newcastle Upon Tyne
NE98 1ZZ

Email foi.request@hmrc.gsi.gov.uk

Web www.gov.uk

Date: 23 January 2019
Our ref: IR2018/02681

Dear Mr Wilkes

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 5 December, for the following information:

"I am writing to request an internal review of HM Revenue and Customs's handling of my FOI request 'Tax relief for medical professional (i.e. Royal College) examinations.' Your reference: FOI2018/02520

HMRC declined my request for "Any list of professional examinations that you hold which are approved for tax relief. (Such a list being as distinct from the openly published List 3 of approved Professional Organisations)" using the exemption under Section 31 (1) d of the Freedom of Information Act.

The Freedom of Information Team argued that release of this list would "prejudice the assessment or collection of tax." I would agree with the team that there is indeed a strong public interest in the release of information that would help those making genuine claims and cannot accept their counter-argument that this is likely to lead to an increase in fraudulent claims as the grounds for declining to release the requested information. They have offered no evidence for the assertion that fraudulent or incorrect claims would increase were the list released, and such concerns would appear to be mitigated by the advice provided and the explanation that all such assessments are made on an individual basis. It appears that the team have not considered the converse of their argument - that HMRC's interest is in ensuring that people pay the correct amount of tax and that refusing to publish this information may mean that people who could claim tax relief for such matters do not claim and hence overpay. I am disappointed by the reference to tax evasion and avoidance and to honesty in the letter - as these imply that the request is meant to further such dishonest activities when in fact my aim was to seek information to enable people to make appropriate requests for tax relief where this is something to which they are entitled under the referenced case law.

I am requesting a review of the application on the grounds that I do not believe that the test for the qualified exemption under Section 31(1)d of FOIA and consequent withholding of this information are met and consequently that the list which I requested and which HMRC has indicated it holds should be released. I believe that the team have erred in their application of the public interest test and the genuine public interest would significantly outweigh the purported risks outlined.

A full history of my FOI request and all correspondence is available on the Internet at this address: https://www.whatdotheyknow.com/request/tax_relief_for_medical_professio

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Internal review

The purpose of an Internal Review is to assess how your FOI request was handled in the first instance and to determine whether the original decision given to you was correct.

We received your request on 15 November 2018 and responded by email 05 December 2018. This was within the statutory deadline in compliance with section 10(1) of the FOIA.

The response also set out HMRC's review procedure and your right to complain to the Information Commissioner, as required by section 17(7) of the FOIA.

Considerations

In reconsidering your request I have reviewed both the information held by HMRC, the exemption cited and how this interacts with the information sought.

We are sorry to learn you were unhappy with the initial response you received to your request and following a review, we are pleased to release the list to you. We have attached the list to this response. However, in releasing the list I would draw your attention to the following points:

- **The list is not exhaustive** and does not cover all of the courses that may qualify for tax relief.
- Even if a course is on the list it does not mean the fees automatically qualify for tax relief. Eligibility for relief will depend on whether the employee meets the conditions under s336 ITEPA 2003 and the training was an intrinsic contractual duty of their employment.

The list was created for internal HMRC use to streamline the processing of claims and handle enquiries from customers regarding their eligibility for tax relief, for fees for professional examinations. It was never intended to be exhaustive but helps to reduce the need for customers to provide additional supporting documentation for courses that HMRC has already accepted qualify for tax relief.

HMRC will now be arranging for the list to be included in its published guidance. It will be presented in a more user friendly lay-out, however, we did not want to delay getting this reply to you.

We hope this has addressed your concerns fully.

Conclusion

For the reasons provided above, I conclude that the information, that is held, is not exempt from disclosure as provided by s31(1)(d) of the FOIA.

Appeal process

If you are not content with the outcome of this internal review, you can complain to the Information Commissioner's Office (ICO). You can make a complaint to the ICO by post to: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF. Instructions about this process are available at the following link: <https://ico.org.uk/concerns/>

Yours sincerely,

Freedom of Information Team

Exam Fees List

Important:

This list is an internal Her Majesty's Revenue & Customs (HMRC) guide. It covers some of the common exam courses that HMRC has accepted will qualify for tax relief.

This list is not exhaustive and does not cover all of the courses that may qualify for tax relief. Each claim for tax relief is considered on a case by case basis and if a course is not on the list then an employee may still be eligible for tax relief. This will depend on whether the employee meets the conditions under s336 ITEPA 2003 and the training was an intrinsic contractual duty of their employment. There is further information at <https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32535>.

Customers can make a claim for employment expenses using the P87 form here <https://www.gov.uk/guidance/claim-income-tax-relief-for-your-employment-expenses-p87>.

If a course is on the list this does not mean that employees will automatically qualify for tax relief. HMRC considers each application on a case by case basis and whether relief is due will depend on the individual circumstances of each case.

Professional body	Course details	Mandatory Training
Royal College of Anaesthetists	<ul style="list-style-type: none"> • Primary FRCA MCQ Exam • Primary FRCA OSCE (Objective Structured Clinical Exam) • Primary FRCA SOE (Structured Oral Exam) • Final FRCA Written Exam • Final FRCA SOE (Structured Oral Exam) 	N/A
<p>Royal College of Emergency Medicine</p> <p>Note:</p> <p>FRCEM was known as Membership of the Royal College of Emergency Medicine (MRCEM) prior to 16/17 tax year.</p>	<ul style="list-style-type: none"> • FRCEM Primary Examination • FRCEM Intermediate Certificate • FRCEM Final Examination 	<ul style="list-style-type: none"> • Advanced Life Support • Pre-hospital Trauma Life Support • Advanced Trauma Life Support • Paediatric Life Support • Advanced Paediatric Life Support • Ultrasound

Professional body	Course details	Mandatory Training
		Level 1
The Faculty of Public Health (MFPH)	<ul style="list-style-type: none"> • MFPH Part A • MFPH Part B 	N/A
Royal College of General Practitioners	<ul style="list-style-type: none"> • MRCGP Applied Knowledge Test • MRCGP Clinical Skills Assessment 	N/A
Royal College of Obstetrics and Gynaecology	<ul style="list-style-type: none"> • MRCOG Part 1 • MRCOG Part 2 (Part 2 examination has two parts) • MRCOG Part 3 	<ul style="list-style-type: none"> • Basic Practical Skills in Obstetrics and Gynaecology • Basic Ultrasound
Faculty of Intensive Care Medicine	<ul style="list-style-type: none"> • FFICM MCQ • FFICM final SOE • FFICM final OSCE 	N/A
Royal College of Ophthalmologists	<ul style="list-style-type: none"> • FRCOphth Part 1 • Refraction Certificate Exam • FRCOphth Part 2 Written Exam • FRCOphth Part 2 Oral Exam 	Microsurgical Skills Course
Royal College of Pathology Chemical Pathology Diagnostic Neuropathology Forensic Histopathology	<ul style="list-style-type: none"> • FRC Path exam 	N/A

Professional body	Course details	Mandatory Training
Haematology Histopathology Immunology Medical Microbiology Medical Virology Paediatric and Perinatal Pathology		
Royal College of Paediatrics and Child Health	<ul style="list-style-type: none"> • Foundation of Practice (previously known as MRCPCH Written Exam Part 1A) • Theory and Science (previously known as MRCPCH Written Exam Part 1B) • Applied Knowledge in Practice (previously known as MRCPCH Written Exam Part 2) • MRCPCH Clinical Examination 	<ul style="list-style-type: none"> • Neonatal Life Support Course • Advanced Paediatric Life Support Course
Royal College of Physicians	<ul style="list-style-type: none"> • MRCP Part 1 • MRCP Part 2 Written Exam • MRCP Part 2 Clinical Exam (also known as PACES) • Speciality Certificate Examinations (SCE) <ul style="list-style-type: none"> • Dermatology • Endocrinology & Diabetes • Gastroenterology • Geriatric Medicine • Infectious Diseases • Medical Oncology • Nephrology • Neurology • Palliative Medicine • Respiratory Medicine (Advanced Life Support Course is also mandatory) • Rheumatology 	N/A

Professional body	Course details	Mandatory Training
Royal College of Psychiatrists	<ul style="list-style-type: none"> • MRCPsych Paper 1 (also referred to as Paper A) • MRCPsych Paper 2 (also referred to as Paper B) • MRCPsych Paper 3 • MRCPsych CASC (Clinical Assessment of Skills and Competencies) 	N/A
Royal College of Radiologists	<ul style="list-style-type: none"> • First FRCR Exam • Final FRCR Exam Part A (Six papers in total referred to as modules 1 - 6) • Final FRCR Exam Part B 	N/A
Royal College of Surgeons	<ul style="list-style-type: none"> • MRCS Part A • MRCS Part B • Speciality Fellowship Exam * <p>* on the basis that successful completion of the Speciality Fellowship Exam is a contractual requirement within a speciality training contract.</p>	N/A

General note - Vivas: some claims may make reference to a 'viva' when claiming relief for the above exams. A viva is a term used in academia for an oral exam, so if the exam can be matched to one of the above entries, for example the Anaesthetists Final FRCA SOE could also be referred to as the Final FRCA viva, since it is an oral exam, the claim is allowable.

A viva is also sometimes required following an exam if a candidate is on the borderline between a pass and a fail. If a claim is made for a viva which follows any of the above exams, the claim will be allowable because the viva is effectively an extension of the mandatory exam.

Appendix B

Example of a completed HMRC form



Print and post a claim for tax relief on employment expenses

Contents

About this form

Personal and employment details for which expenses claim relates

Flat rate expenses

Vehicles and expenses of using your own vehicle for work

Professional subscriptions

Hotel and meal expenses

Other expenses

General expenses

Total expenses

How you want to be paid

Declaration

What to do now

About this form

If you complete this form you will have to print it and post it to HMRC.

[Check if you can claim online](#) instead.

If you're an employee use this form to tell us about employment expenses you have had to pay during the year for which tax relief is due.

Only fill in this form if your allowable expenses are less than £2,500 for the year.

If your claim is more than £2,500 you will need to fill in a Self Assessment tax return. Contact the Self Assessment Helpline on 0300 200 3310 or register at

www.gov.uk/log-in-register-hmrc-online-services

You must fill in a separate P87 for each employment for which you are claiming.

If you have not paid any tax during the year no refund will be due.

Year of claim ? * Tax year to 5 April

Personal and employment details for which expenses claim relates

* indicates required information

Title *

Surname *

First name(s)

Address

Address line 1 *

Address line 2

Address line 3

Postcode *

Preferred contact telephone number ?

Date of birth eg dd mm yyyy *

National Insurance number ? *

Employer PAYE reference eg 123/A246 ? *

Job title *

Employer name *

Employer address

Address line 1	*	<input type="text" value="Anytown Hospital"/>
Address line 2		<input type="text" value="99 Any Street"/>
Address line 3		<input type="text" value="Anytown"/>
Postcode	*	<input type="text" value="AN12 1AD"/>
Type of industry	*	<input type="text" value="Health"/>
Employee number	*	<input type="text" value="12345678"/>

Flat rate expenses

Flat rate expenses are claimed by individuals who incur expenditure on the maintenance, repair or replacement of **work equipment and specialist clothing**. These are agreed with the trade unions and are intended to represent the average annual expense incurred by employees. They are an alternative to claiming actual expenditure and there is no need to keep records, receipts or make annual claims.

Fill in 'Other expenses' section if you want to claim more than the flat rate expense - you'll need to keep records and receipts. If your employer reimburses any costs, this should be deducted from the allowable rate. For more information about the allowance rates for each industry, go to

www.gov.uk/tax-relief-for-employees/uniforms-work-clothing-and-tools

* indicates required information

Do you wish to claim flat rate expenses? * Yes No

Vehicles and expenses of using your own vehicle for work

You can request tax relief for expenses if you use your own car, van or motorcycle for business mileage.

You cannot claim for miles travelled between your home and a permanent workplace. Most people only have one place where they go to work, that place is their permanent workplace, this is the case even if the employment is casual or temporary.

You cannot use this section to claim for miles travelled in a company vehicle – see Other expenses section.

Kind of vehicle	Rate
Car or van	45p per mile for the first 10,000 business miles 25p per mile after the first 10,000 business miles
Motorcycle	24p per mile (all business miles)
Cycle	20p per mile (all business miles)

Please note

- If your employer pays mileage allowance payments to you which are more than the rates shown in the table above, you will be liable to tax on the excess.
- Expenses directly connected to a business journey such as parking or tolls should be included in Other expenses section. These costs cannot be claimed if they are incurred during ordinary commuting to your normal workplace.
- For definitions of
 - 'business mileage' go to www.gov.uk/tax-relief-for-employees/business-mileage-fuel-costs
 - 'ordinary commuting' and 'permanent workplace' go to www.gov.uk/tax-relief-for-employees/travel-and-overnight-expenses
- You should keep records of your business mileage, including locations of journeys undertaken, distances travelled and the total amount of mileage allowance payments you've received.

* indicates required information

Calculating mileage allowance relief

Do you want to claim tax relief for using your own vehicle? * Yes No

Please note

Professional subscriptions

Complete this section if you had to pay fees to carry on your profession or paid subscriptions to professional bodies related to your work.

* indicates required information

Have you paid fees or subscriptions? ? * Yes No

Click the 'Add a row' (+) button to add a row. You can remove unwanted rows by clicking the 'Delete this row' (-) button.

Full name of professional body	Amount paid (£)	Amount repaid to you (£)
General Medical Council	406.00	0.00
A Medical Defence Organisation	100.00	0.00
Royal College of Psychiatrists - Subscription fee	459.00	0.00
Royal College of Psychiatrists - Registration fee (one-off)	195.00	0.00
Totals	1,160.00	0.00
Expenses claimed		£1,160.00

Hotel and meal expenses

Accommodation, meals and business phone calls in hotels may be allowable, but newspapers, bar bills, personal phone calls and laundry will not be. You must keep records and receipts.

Amount you have spent on hotels and meals on business trips

For each overnight stay give the date, where you stayed and the amount you spent. For frequent business trips, give the total number of stays and amounts spent for the year.

* indicates required information

Do you want to claim any hotel or meal expenses? * Yes No

Other expenses

Complete this section if you have incurred any other allowable expenses in your employment excluding business entertainment. For details of allowable expenses, go to

www.gov.uk/tax-relief-for-employees

Company vehicles

If you pay for fuel whilst using a company vehicle for business journeys you can claim for the actual cost of business fuel but only if any amount reimbursed by your employer is less than your actual business fuel cost. The calculation of your claim must use your actual fuel costs and not any set mileage rates published by us or any other organisation. Please attach a summary of your calculation with any claim.

The mileage rates in the section 'Vehicles and expenses of using your own vehicle for work' are designed to cover the total cost of using your own vehicle; you cannot claim any further general motor expenses such as MOT, tyres, etc.

* indicates required information

Have you incurred any other allowable expenses? * Yes No

Click the 'Add a row' (+) button to add a row. You can remove unwanted rows by clicking the 'Delete this row' (-) button.

Type of expense	Amount paid	Amount repaid to you
MRCPsych Paper A examination - undertaken as contractual duty of	467.00	0.00
MRCPsych Paper B examination - as above	420.00	0.00
Totals	887.00	0.00
Expenses claimed		£887.00

General expenses

If you received general expense allowances from your employer, rather than separate amounts for individual expenses, enter the total amounts received and the types of expenses covered.

* indicates required information

Have you received general expenses? * Yes No

Total expenses

This section has worked out the total amount of expenses that you are claiming.

* indicates required information

Total net allowable expenses you are claiming for the year £ 2,047.00

How you want to be paid

Not everyone gets a refund. If we owe you any money, we can either pay it to you or someone else on your behalf. This is known as a nominee.

* indicates required information

Who do you want the cheque made payable to?

- * Make the cheque payable to me
 I authorise the cheque to be payable to my nominee

Address to send the cheque to

Address line 1

* 1 Any Street

Address line 2

Anytown

Address line 3

Postcode

* AN12 5BC

Declaration

You should complete and sign the declaration after you have printed the form. However, if you are going to sign it straight away, you can complete the rest of the declaration now if you prefer.

The information given on this form is true and complete to the best of my knowledge and belief. If you give false information you could be prosecuted.

I claim repayment of any tax due.

Signature



Full name

Dr Jane Foster

Date eg dd mm yyyy

0 8 0 2 2 0 2 0

What to do now

Do not send any paperwork with this form unless you are claiming fuel costs in a company car (see 'Other expenses' section of this form). Before you send this form to us, we recommend that you print an extra copy to keep for your records. We may need to write to you for more information to support your claim.

When you have printed the form, please:

- complete, sign and date the declaration
- send the completed form to:

Pay As You Earn and Self Assessment
HM Revenue and Customs
BX9 1AS

Printing your form

Clicking the 'Preview' button will create a form for you to print and post.