

## Claiming back tax on your registration fee. Tax relief for professional fees and subscriptions

If you are a UK taxpayer, you can claim tax relief on your registration fees.

This means that for a registered person paying tax at the basic tax rate (20 per cent), a £50 annual renewal fee effectively costs £40 after £10 tax relief. Those on the higher tax rate are also eligible.

- You can only claim tax relief via the HMRC. It is not a process we are able to undertake for you.
- Non-UK taxpayers are not eligible for tax relief.
- You can only claim for the fees you have paid yourself.

There are three different ways of claiming tax relief on your registration fees:

- If you do not file a tax return, you can claim tax relief using form P87: Tax relief for expenses of employment, available to download <u>http://www.hmrc.gov.uk/forms/</u> <u>p87form.htm</u>
- 2. If you complete a self-assessment tax return, you can claim tax relief from your registration fees on the employment page of the return.
- 3. You can telephone HMRC and ask for relief on your fees. Contact details can be found on the <u>HMRC website</u>

The HMRC website has further details about including allowable expenses, eligibility and claiming back tax for past years: <u>http://www.hmrc.gov.uk/incometax/relief-subs.htm</u>

Please note that the full fee is payable to Social Care Wales in all cases. Tax relief must be sought from HMRC and cannot be directly deducted from registration fees paid to Social Care Wales. As we have recently changed name please quote both Care Council for Wales and Social Care Wales as your approved body when making your claim.

