

British Association of Occupational Therapists College of Occupational Therapists



FORM A

CLAIMING INCOME TAX RELIEF ON YOUR SUBSCRIPTIONS – NEW RATE AVAILABLE FROM 2007/08 ONWARDS

If you are a UK income tax payer, you can reclaim the income tax you have paid on your BAOT/COT membership subscription. In the past, this tax relief was available against 50% of your membership subscription. **However, I am pleased to confirm that, following extensive negotiations with Her Majesty's Revenue and Customs (HMRC), the level of tax relief has increased to 75% for the year 2007/08 and onwards.**

How to claim your tax relief

In order to make this as easy as possible for members, the College of Occupational Therapists and HMRC have put together the attached pre-printed letter. All you have to do is complete the relevant section(s), sign the form and return it to your tax office.

If you are not sure where your tax office is, or what your tax reference is, you will find this information either on your notification of tax coding from HMRC or from your Human Resources department at work.

If you have not claimed tax relief before, you can make a retrospective claim for tax relief for up to six years previously. If you wish to claim tax relief against prior year subscriptions, you will need to use Form B (as a different rate of tax relief applies to these earlier years).

How will you receive your tax relief?

Generally, claims for the current year are repaid by HMRC by reducing the amount of tax you pay during the year. They do this by altering (increasing) your tax code.

For example:

- Subscription fees for a professional member are £234.60.
- You are entitled to claim tax relief on 75% of this - $£234.60 \times 75\% = £175.95$
- Your tax code will increase by 176 – meaning that you can earn another £176 before paying tax
- In other words, you will now no longer pay tax on £176 – at 20% tax, this saves you over £35 per year (and, at 40%, it saves you over £70 per year).

Membership type	2007/08	2008/09
	Full fee	Full fee
	£	£
Professional Members	234.60	243.96
Discounted Professional Members	175.92	183.00
Associate Members	137.64	143.16
Discounted Associate Members	103.08	107.16
Self Employed	121.32	126.12
Retired Members	58.20	60.48

Your - Name
Address
NI no:
Tax reference no:

HMRC
Address of your tax office

Date

Dear Sir/Madam

CLAIM FOR TAX RELIEF ON ANNUAL SUBSCRIPTIONS FOR THE YEAR ENDING 5 APRIL 2008.

I would like to make a claim under the Income Tax Act 1988, Section 201 regarding my annual membership fee paid to the British Association of Occupational Therapists (BAOT). I understand that 75% of this fee is attributable to the College of Occupational Therapists (COT) and therefore may be claimed as tax relief. *Please note that COT is listed in your published list of approved societies as "Occupational Therapists, College of".*

The total subscription fee paid to BAOT for the year 2007/08 was £_____

I therefore wish to claim tax relief on 75% of this amount – totalling £_____

I declare that the information I have given above is correct to the best of my knowledge and belief. I have paid the amount shown out of my earnings and claim the deduction due.

Yours faithfully