



Income tax relief guide for Physiotherapists, Associate members or those in related employment

The CSP are not registered to give personal tax advice and you should not place sole reliance on the general information contained within this document when submitting tax claims. The CSP cannot accept any liability on this basis, and you should always consider seeking professional guidance when submitting tax claims.

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Introduction

You may be able to claim tax relief if you incur out of pocket expenses for travel or other items that you must purchase to be able buy to perform your job, including your membership subscription to the CSP.

You can only claim relief on expenditure for your work, and which you do not use in your private life.

You **can't** claim relief on expenditure if your employer has already provided you with an alternative. If your employer has reimbursed your expenditure, you **can't** claim tax relief.

HMRC states that expenditure must be incurred wholly and exclusively for the purpose of the trade, profession or vocation.

For some claims, you must keep records of what you've spent, and claim within 4 years of the end of the tax year that you spent the money, so from 5 April 2017, plus the current year. You must have paid tax in the year. You'll get tax relief based on what you've spent and the rate at which you pay tax.

HMRC will usually make any adjustments needed through your tax code if your claim is for the current tax year. If you claim is for previous tax years, HMRC will either make adjustments through or tax code or give you a tax refund.

Please use the hyperlinks within this document where further information may be useful.

Check if you can Claim

If you are unsure as to whether you can claim tax relief, you can fill out a survey [online](#) to check.

How to Claim

Claims up to £2,500

You must claim using a [Self-Assessment tax return](#) (control and click).

If you do not already complete a Self-Assessment tax return, and your allowable expenses are under £2,500 for the tax year, you will need to complete [form](#) P87 and send it to the address on the form. More information can be found [here](#).

If you've made a successful claim in a previous tax year and your expenses are less than £1,000 (or £2,500 for [professional fees and subscriptions](#)), you may be able to [make your claim by phone](#).

Claims over £2,500

You must claim using a [Self-Assessment tax return](#).

If, as part of its normal tax administration, HMRC sends you a P810 'Tax Review' form – to check your tax code is correct – you can also fill this in to claim tax relief. For expenses over £1,000, or if you changed jobs midway through a tax year, you'll need to fill out additional forms.

Claims by Post

If you want to claim by post, you can use this [form](#), fill it in fully and then print it to send to HMRC. The address is on the form.

You'll be asked for information on:

- Employer's name and address
- Your occupation, job title and industry sector
- Your details, including your National Insurance Number and your PAYE reference
- Whether you're claiming [flat rate expenses](#) (usually you will be; if not, you'll need detailed records of costs). See flat-rate expenses allowed for different occupations.
- How you want to be paid - into your bank account or by cheque?

The form P87 is a catch-all, and asks about other expenses you may be claiming, e.g., company car. If you don't get any of these, just click 'No' on each page of the form that doesn't apply.

Once your claim has been received and processed by HMRC, you'll be sent a letter telling you how much you're entitled to, and details on when the money will be paid. It could take up to five weeks to process your claim.

Professional fees and subscriptions

You can [reclaim tax](#) on fees or subscriptions you pay to some [approved professional organisations including](#) The Chartered Society of Physiotherapy - but only if you must have membership to perform your role or it's helpful for your work.

You can't claim tax back on fees or subscriptions you've paid to professional organisations not approved by HM Revenue and Customs (HMRC), or for fees or subscriptions you haven't paid for yourself, i.e. your employer has paid for them

The Health and Care Professions Council (HCPC) are also on the list of approved organisations. See Appendix I for rates.

Uniform, Shoes, Clothes

If you wear a uniform at work, and have to wash, repair or replace it yourself, you may be able to claim tax [relief](#) of either the actual amount you spent (you will need to keep receipts) or an agreed fixed amount.

To be able to claim tax relief, **ALL** of the following must apply:

- You wear a recognisable uniform that shows you've got a certain job, like a branded T-shirt, nurse or police uniform. Also, we've heard reports that even plain clothes, without a logo, that you only wear for work may count - it's worth a try.
- Your employer requires you to wear it while you're working.
- You have to purchase, clean, repair or replace it yourself. However, you can't claim if your employer washes your kit, provides facilities to do so (even if you don't use them) or pays you for doing this maintenance.
- You paid income tax in the year you are claiming for.

You can't claim relief on the initial cost of buying work clothing.

Once you've registered for the flat rate, your tax code will change, so you'll be taxed less in the future.

Under Section 336 and 367 ITEPA 2003 - Expenses deductions may be permitted to nurses of all grades including physiotherapists, for expenditure

incurred and defrayed by them on the repair and renewal of shoes and stockings/tights:

- shoes: where the wearing of a prescribed style is obligatory in the hospital or other workplace in which they may work
- Stockings/tights/socks: where the wearing of a prescribed style or colour is similarly obligatory

HMRC definition**References to a nurse should be taken for this purpose to include nurses and midwives of all grades and includes auxiliaries, students, dental nurses, nursing assistants and healthcare assistants or workers.**

For any [claim](#), you'll need to fill in a P87 form and send it off. The standard allowance for uniform maintenance is £60, and you will get back the amount of tax you have paid on that. If you are a basic-rate tax payer, you will get back 20% of £60 i.e. £12. If you are a higher-rate tax payer, you will get back 40% of £60 i.e. £24. Since the £60 is a flat rate, you don't need to record and report the individual amounts you actually spend.

You cannot claim tax relief for PPE. If your job requires you to use PPE your employer should either give you PPE free-of-charge, or ask you to buy it and reimburse you the costs.

Equipment

You may be able to [claim tax relief](#) on the cost of buying, repairing or replacing small specialist tools you need to do your job, e.g. scissors or gloves (typically items that would not last for more than two years).

If you need to buy other equipment to use in your job, you can claim [capital allowances](#) instead.

Using your own vehicle

You can't claim for travelling to where you work, unless it's a temporary place of work.

If you use your own vehicle for business, you may be able to claim 'Mileage Allowance Relief'.

To work out how much tax relief you can claim, add up your business mileage for the tax year and multiply it by the [approved mileage rates](#).

If your employer doesn't pay you a mileage allowance you can claim the full approved amount of Mileage Allowance Relief.

If your employer pays you a mileage allowance but it is less than the approved amount, you can claim Mileage Allowance Relief on the difference.

If your employer pays you more than the approved amount you'll have to pay tax on the difference.

You must keep records of the dates and mileage of your work journeys.

Travel and overnight expenses

If you have to travel for your work you may be able to [claim tax relief](#) on the cost i.e. money spent on food or overnight expenses, called 'subsistence'.

You can't claim for travelling to where you work, unless it's a temporary place of work.

Expenses you can claim tax relief on from your business journey include:

- public transport costs
- hotel accommodation if you have to stay overnight
- food and drink
- congestion charges and tolls
- parking fees
- business phone calls, fax and photocopying costs

Working at home

You may be able to [get tax back](#) for some of the bills you have to pay because you **have** to work at home on a regular basis.

You can only claim for things to do with your work, e.g. business telephone calls or the extra cost of gas and electricity for your designated work area.

You **can't** claim for things that you use for both private and business use, eg rent or broadband access.

You don't need to provide records for claims of up to £6 per week. For claims over £6 per week you'll need to provide evidence of the expense incurred. You will get tax relief based on the rate at which you pay tax. E.g. 20% of £6 a week to give you £1.20 per week in tax relief if you are a basic-rate tax payer.

If you work at home voluntarily

If you've agreed with your employer to work at home voluntarily - under a 'homeworking arrangement' - they may still contribute towards your expenses but don't have to.

If your employer contributes up to £6 per week towards your expenses, you won't need to provide receipts.

If your employer contributes more than £6 per week you will need to be able to show what you've spent to get tax relief.

You won't have to pay tax or National Insurance contributions on the amount you get from your employer.

If you work at home voluntarily and your employer doesn't contribute to your expenses, you **can't** claim tax relief for what you've spent.

However, if your employer has reimbursed your expenses, you can't claim tax relief.

Deadlines

Register for Self Assessment by 5th October 2021.

Paper Returns for 2020/21 should be submitted by 31st October 2021.

Online self-assessment for 2020/21 should be submitted by 31st January 2022. Ensure you have your government gateway ID way ahead of this date.

Appendix I - Subscription rates for 2016-2021

CSP Current and Past Subscription Rates	2016 (£)	2017 (£)	2018 (£)	2019 (£)	2020 (£)	2021 (£)
B/ BI Full practising member	338.04	341.40	356.76	365.28	371.40	382.44
BE/ BEI Qualified member in Higher Education	252.48	255.00	266.52	272.88	277.44	285.72
A/AI Associates	105.21	106.32	111.12	113.76	115.68	119.04