

British Association of Occupational Therapists

Royal College of Occupational Therapists

Claiming income tax relief on your subscriptions

If you have earned income within the UK, you can reclaim the income tax you have paid on your BAOT/RCOT membership subscription. **Following extensive negotiations with His Majesty's Revenue and Customs (HMRC) over the years, the level of tax relief has been agreed to 75% of the amount of the annual subscription paid.**

How to claim your tax relief

To make this as easy as possible for members, the Royal College of Occupational Therapists and HMRC have put together the attached pre-printed letter. Simply 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.

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 £297.19.
- You are entitled to claim tax relief on 75% of this – $£297.19 \times 75\% = £222.89$.
- Your tax code will increase by 222 – meaning that you can earn another £222 before paying tax.
- In other words, you will now no longer pay tax on £222 – at 20% tax, this saves you over £44 per year (and, at 40%, it saves you over £88 per year).

Membership type	2019/20	2020/21	2021/22	2022/23	2023/2024
	Full fee	Full fee	Full fee	Full fee	Full fee
	£	£	£	£	£
Professional members	292.80	292.80	292.80	297.19	297.19
Discounted professional members	219.72	219.72	219.72	223.02	223.02
Associate members	171.60	171.60	171.60	174.17	174.17

Discounted associate members	128.64	128.64	128.64	128.64	128.64
Wholly self employed	219.72	219.72	219.72	223.02	223.02

Time limits for getting tax relief

The time limits for asking for tax relief for your subscriptions are shown in the table below.

Tax year	Tax year ended on	You must claim by
2020/21	5 April 2021	5 April 2025
2021/22	5 April 2022	5 April 2026
2022/23	5 April 2023	5 April 2027
2023/24	5 April 2024	5 April 2028

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

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 Royal College of Occupational Therapists (RCOT) and therefore may be claimed as tax relief. Please note that RCOT is listed in your published list of approved societies as 'Occupational Therapists, College of'.

The total subscription fee paid to BAOT for the year 2019/20 was £_____

The total subscription fee paid to BAOT for the year 2020/21 was £_____

The total subscription fee paid to BAOT for the year 2021/22 was £_____ The
total subscription fee paid to BAOT for the year 2022/23 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