DON’T LOSE OUT

UNISON advice on claiming tax relief for nursing staff
Did you know that following an agreement between UNISON and the Inland Revenue, you may be able to claim tax relief for shoes, tights, cleaning your uniform, and NMC subscriptions? To help find out if you can claim and how to do it, UNISON has prepared a claim form as part of this leaflet, so read on—and don’t lose out!

**TAX RELIEF FOR COSTS OF SHOES, TIGHTS, CLEANING UNIFORMS, AND UKCC FEES**

You may have seen comments in the national press about nurses being able to claim a tax refund for shoes, tights, NMC subscription and the costs of laundering their uniforms. This leaflet—which has been written with the help of the Inland Revenue—explains the circumstances in which nurses and midwives are entitled to tax relief and how to go about claiming it.

**IN WHAT CIRCUMSTANCES IS TAX RELIEF AVAILABLE?**

- **Clothing**
  Most nursing staff—including non-registered staff such as health care assistants and nursing auxiliaries, as well as registered nurses, midwives and health visitors—need special clothing, your uniform. You can’t claim for anything that your employer provides, but check whether you have been claiming for your shoes and tights. If not you should be able to get a tax refund going back six years and, in future, a small adjustment to your tax code.

- **Laundry**
  You can get tax relief for the cost of laundering your uniform, but only where you have to meet the costs out of your own pocket. You cannot claim if your employer takes care of the cleaning or provides cleaning tokens or free cleaning facilities for you to use.

So if, for any reason, you decide not to use free facilities provided by your employer, because for example you find it more convenient to clean your uniform at home, tax relief will not be due.

Nor can you claim uniform laundry costs if you do not have to wear a uniform to do your job. There is no tax relief for the costs of cleaning ordinary clothes.

- **NMC fees**

**HOW DO I CLAIM?**

If you are satisfied that you are entitled to claim tax relief for any of the above, use the form provided in this leaflet. Alternatively you can photocopy it and use that. The Inland Revenue will accept either, provided, of course, that it has been properly completed.

You can use one form to claim for all years for which you are entitled to relief. But you can only claim for those years where all the conditions set out in the form are satisfied. And please note that you should not claim for any years for which you have already received tax relief. For further information contact your UNISON Branch Secretary.

If you have already written to your tax office, the Inland Revenue will try to deal with your claim from your letter. But where there is insufficient information you will be sent a claim form to complete.

**WHO IS THE FORM FOR?**

The form is for nurses and midwives to claim tax relief for laundry costs. It should not be used for any other purpose or by other employees.

**Where can I find my National Insurance number?**

It is very important that you put your National Insurance number on your form. It looks similar to this: TN 11 10 53 F

You can find it on:

- form P60 – the form you were given in April which tells you your total income for the year.
- any letter from the Tax Office
- your payslip
- any letter from the Department of Social Security

**Where do I send the claim form?**

When you have completed and signed the form, send it to your Tax Office. The address will be shown on any letter from them, for example a letter telling you about your PAYE tax code. If you cannot find the address of your Tax Office, your employer’s payroll department will be able to tell you.

**What if have left nursing?**

If you meet the conditions for relief for earlier years, and did not receive any relief for those years, you can still claim. Complete the claim form for the appropriate year(s) and send it to your current or last known Tax Office.

**How much relief will I get and when?**

- **Shoes and tights**
  Currently the Revenue only allows annual claims of up to £12 for shoes and £6 for tights.

- **Laundry**
  Your tax relief will be given in your pay by means of a change in your tax coding. You will be given tax relief on £70 of laundry costs for the current tax year. If you pay tax at the basic rate this will reduce your bill by £16.10 over the course of the year. We have agreed this amount with the Inland Revenue. This means you do not need to have kept details of how much you spent on washing your uniforms, or provide receipts to support your claim. We have also agreed amounts for earlier years. You can claim relief on £70 on all years going back to and including 1995/96. For any years previous to this you can claim relief on £60. Any tax relief for earlier years will be given by special adjustment to your PAYE tax code for the current year. Thereon after, where tax relief is due it will be given automatically through the tax code. But please remember that you must tell your Tax Office if your circumstances change so that you no longer have to meet the cost of laundering your uniforms.

- **NMC fees**

**TIME IT TAKES TO DEAL WITH YOUR CLAIM**

The Inland Revenue will deal with your claim as quickly as possible and hope to have the bulk of claims settled within two months. Claims will be dealt with in the order in which they are received. It will help other claimants if you can, within reason, leave matters in the hands of the Tax Office and resist the temptation to phone or write to check on the progress of your claim.
You can claim for the current year; 2005-2006, and for earlier tax years on this form. You can backdate your claim for up to six years. The tax year begins on April 6 in one year and ends on April 5 in the following year. When you have completed and signed the form, send it to your Tax Office. Your employer can tell you the address if you do not know it.

I claim the amount of tax relief agreed for the following years agreed for nurses and midwives working for my employer to cover the cost of laundering my uniform. I confirm that:

- I worked as a health care worker and
- I had to wear a uniform and
- My employer did not launder my uniform or provide free laundry facilities
- and
- I had to pay the full cost of laundering my uniform
- I laundered my uniform separately from other items of clothing in a high temperature wash
- and
- I have not already had tax relief for the cost of laundering my uniform.

**Laundry allowance:**
I claim relief on £70.00 for the following tax years (£60 for 1994-95 and earlier)

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If you are not sure whether or not you have had tax relief for any of the above years please tick this box and we will check for you. ☐
Claim cont.

Please fill in below the items for which you wish to claim tax relief. For each item please list the current and any previous years for which you wish to claim. You can claim for the current tax year and the previous six years. If you are, for example, claiming for tax year ending 5 April 2006, you fill it in as 2005-2006; for tax year ending 5 April 2005, fill it in as 2004-2005, etc. Please make sure you do not claim for any years you have already received tax relief.

Amount for which relief is claimed:

**Shoes allowance:**
I claim relief on £12.00 for the following years:

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If you are not sure whether or not you have had tax relief for any of the above years please tick this box and we will check for you.

**Tights allowance:**
I claim relief on £6.00 for the following years:

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If you are not sure whether or not you have had tax relief for any of the above years please tick this box and we will check for you.

**Statutory fee payable to NMC:**
I claim relief on £43.00 for the following years:

|.........|.........|.........|.........|.........|.........|.........|

If you are not sure whether or not you have had tax relief for any of the above years please tick this box and we will check for you.

Declaration

Remember you can be prosecuted for making false statements.

I confirm that:

● to the best of my knowledge and belief, the details given above are correct and complete.

● I will tell the Inland Revenue straight away if I am no longer entitled to tax relief for any of the items above.

Signed

Date

UNISON

Health Care