



# TAX RELIEF

You can claim tax relief from your Tax Office on your RCM subscription at the marginal rate of tax at your top rate of tax.

Under section 201 of the Income and Corporation Taxes Act (1988) subscriptions paid to the Royal College of Midwives are allowable as a fee or subscription to Professional bodies or learned societies.

Inform your Tax Office each year of the subscription paid and at the same time claim the yearly allowance for miscellaneous items (for example shoes and tights).

Your employers will give you the address.

# Nurses and Midwives Claim for laundry expenses

If your employer does not look after the cleaning arrangements for your uniform or provide free laundry facilities for you to use, you can get tax relief for any costs of cleaning your uniform that you have to meet out of your own pocket. You can claim for the current year, and for earlier tax years on this form. The tax year begins on 6th April in one year and ends on 5th April 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 don't know it.

Surname \_\_\_\_\_

First name (s) \_\_\_\_\_

National Insurance number

Tax reference if known

Name of your current employer \_\_\_\_\_

Your current job title \_\_\_\_\_

## Claim

For 200  to 200

I claim the amount of tax relief agreed for nurses and midwives working for my employer to cover the cost of laundering my uniform for

200  to 200

Please amend my PAYE code to allow  box   
for this cost.

### For earlier tax years

I claim the amount of tax relief agreed to cover the cost of laundering my uniform for the tax years shown below

boxes

1998 to 1999

1999 to 2000

2000 to 2001

2001 to 2002

2002 to 2003

2003 to 2004

2004 to 2005

**I confirm that for each tax year for which I have claimed:**

- I worked as a midwife or nurse **and**
- I had to wear a uniform **and**
- my employer did not
  - launder my uniform for me **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

*If you are not sure whether or not you have had tax relief, tick this box and we will check for you*

## Declaration

*Remember you can be prosecuted for making a false statement*

**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 straightaway if I am no longer entitled to tax relief for the costs of cleaning my uniform.**

Signed \_\_\_\_\_

Date \_\_\_\_\_

# Tax relief for costs of cleaning uniforms



**Midwives** and Nurses are able to claim a tax refund for the costs of laundering their uniforms. This document explains the circumstances in which midwives and nurses\* are entitled to tax relief for laundry costs and how to go about claiming it.

## In what circumstances is tax relief available

You can get tax relief only where you have to meet the costs of laundering your uniform out of your own pocket. You cannot claim for laundry costs 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 it 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

## How do I claim?

If you are satisfied that you are entitled to claim tax relief for the cost of laundering your uniform use the form shown on the reverse. You can use one form to claim for all years for which you are entitled to relief for laundry costs. But you can only claim for those years where all the conditions set out in the form are satisfied.

**You should not claim for any years for which you have already received tax relief.**

\*This covers both registered and non-registered nurses, and includes student midwives and nurses, nursing assistants and healthcare assistants and healthcare workers.

If you have already written to your Tax Office to claim relief for laundry costs, 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.

The form is for midwives and nurses 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

National Insurance Number

It is very important that you put your National Insurance number on your form. It will look similar to this:

AB 12 34 56 C

### You can find it on

- P60 form—this is the form you are given in April that tells you your total pay 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 or your employer's payroll department will be able to tell you.

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

## How much relief will I get and when

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. If you pay tax at the basic rate this will reduce your tax bill by £15.40 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 spend on washing your uniform, or provide receipts to support your claim. We have also agreed amounts of relief for earlier years. Any tax relief for earlier years will be given by a special adjustment to your PAYE tax code for the current year. This special adjustment for earlier years will then be removed the following year.

For the future, 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.

## Please be patient

The Inland Revenue will deal with your claim as quickly as possible and hope to have the bulk of claims settled within 2 months. They will be dealt with in the order which they are received so resist the temptation to phone or write to check on progress.

Use the form opposite to claim tax relief for the cost of cleaning your uniform