

# Claiming tax relief for professional fees while employed on a UK medical training contract

The Faculty of Sexual and Reproductive Healthcare (FSRH) issue the following guidance on claiming tax relief on professional fees for trainees who are currently in UK core and specialty medical training.

## Enrolment Fees

Her Majesty's Revenue and Customs (HMRC) have agreed that mandatory trainee registration fees are tax deductible. Tax relief can therefore be claimed on all enrolment fees paid to FSRH on or after this date. FSRH enrolment fees paid before this date are not eligible for tax relief.

## MFSRH Examination Fees

If you are employed on a UK training contract as either a Core or Specialty Trainee you may be eligible for tax relief on MFSRH and Specialty fees paid within the last four tax years, providing you paid the examination fee yourself. For more information please see the [HMRC website](#).

A former trainee has successfully applied for and received a refund from HMRC for 'overpayment of exam fees' by citing the case of Revenue & Customs Commissioners v Dr Piu Banerjee ([2010] EWCA Civ. 843).

## Further information on how to apply for tax relief

- ▶ Guidance on how to claim relief for fees can be found on the [GOV.UK website](#).
- ▶ Background information on claiming expenses where education is part of the duties of the employment can be found on the [HMRC website](#).

Advised methods of claiming tax relief are as follows:

- ▶ complete a form P87: Tax relief for expenses of employment, available to download from the HMRC website;
- ▶ complete a self-assessment tax return and include details on the employment page (if you are already in self-assessment or the expenses amount to more than £2,500);
- ▶ write a letter to HMRC stating that:
  - ▶ You are employed under a training contract (provide a letter from your Deanery/ LETB or your employment contract to support this);

- ▶ You took (specify) mandatory examination/s run by FSRH to meet the requirements of your training programme and believe that the cost of the examination/s is now tax deductible;
- ▶ Reference the case of Revenue & Customs Commissioners v Dr Piu Banerjee ([2010] EWCA Civ 843); and HMRC guidance EIM32546 which states that: 'Failure to...obtain the qualification will mean that he cannot proceed to the next stage of his chosen profession'.

HMRC will require proof of payment in the form of a credit card or bank statement as was produced by a former trainee who has successfully applied for and received a refund.

If you believe you are able to claim, please seek advice from your own personal tax adviser. We trust you will appreciate that **the FSRH cannot advise you about tax matters, nor can we provide you with advice or assistance in making claims for tax relief on fees or subscriptions you have paid.**

Remember, the responsibility for providing accurate information to HMRC rests with the individual.

### Where to send your correspondence

If completing self-assessment returns, you need to write to:

HMRC  
Self-Assessment  
PO Box 4000  
Cardiff  
CF14 8HR

If you are not doing a self-assessment but just pay tax via PAYE then write to:

HMRC  
PAYE  
PO Box 1970  
Liverpool L75 1WX

You will also need to quote your:

- ▶ NI number
- ▶ Employer's PAYE reference if employed (not if self-employed)
- ▶ Personal UTR (Unique Taxpayer Reference) which is a 10-digit number usually shown as two groups of 5 digits (those doing self-assessment will have this on their statements).

Regrettably, we are unable to enter into any correspondence about this on an individual basis so please **do not** contact the FSRH on this matter as they will not be able to assist.

**Information correct as at 9<sup>th</sup> March 2017. Please be aware that taxation rules are subject to revisions so please revert to the [HMRC website](#) for the latest advice.**