Tax relief can be claimed on your Police Federation subscriptions.

By post - completing a HMRC P87 form and submitting it to the tax office

Online – If you have a personal tax account (Government Gateway ID) with HMRC.

[Claim tax relief for your job expenses: Professional fees and subscriptions - GOV.UK (www.gov.uk)](https://www.gov.uk/tax-relief-for-employees/professional-fees-and-subscriptions)

**PROFESSIONAL FEES AND SUBSCRIPTIONS**

Federation subscription rates

New rate from 1 December 2022  **£24.31** per calendar month

Prior to December 2022 **£23.58**

Subscriptions paid in tax year 2022/2023 - **£285.88**.

**New recruits**

Year 1 new rate from  1 December 2022 **£12.16** per calendar month

Prior to December 2022 **£11.79**

Year 2 new rate from 1 December 2022 **£24.31** per calendar month

Prior to December **£23.58.**

**FLAT RATE EXPENSE ALLOWANCE**

From 6 April 2008 tax relief on the sum of £140 from the tax year is claimable.

**Previous years’ expenses can be claimed**

|  |  |  |
| --- | --- | --- |
| 1/01/17 – 31/12/17 | **£21.58**per cal month | 1/04/17 to 31/03/18 = **£258.96** |
| 1/01/18 – 31/12/18 | **£21.58**per cal month | 1/04/18 to 31/03/19 = **£258.96** |
| 1/01/19 – 31/12/19 | **£21.58**per cal month | 1/04/19 to 31/03/20 = **£258.96** |
| 1/01/20 – 31/08/20 | **£21.58**per cal month | 1/04/20 to 31/08/20 = **£107.90** |
| New rate from 01/09/20 | **£23.58**per cal month | 1/09/20 to 31/03/21 = **£165.06** |
| 1/01/21 – 31/12/21 | **£23.58**per cal month | 1/04/21 to 31/03/22 = **£282.96** |
| 1/01/22 – 30/11/22 | **£23.58**per cal month | 1/04/22 to 30/11/22 = **£188.64** |
| New rate from 1/12/22  |  **£24.31** per cal month | 1/12/2022 to 31/3/23 = **£97.24** |