

# British Association of Occupational Therapists College of Occupational Therapists



## FORM B

### CLAIMING INCOME TAX RELIEF ON YOUR SUBSCRIPTIONS – for the tax year 2006/07 and prior

If you are a UK income tax payer, you can reclaim the income tax you have paid on your BAOT/COT membership subscription. For the tax year 2006/07 and prior, this tax relief was available against 50% of your membership subscription.

#### How to claim your tax relief

In order to make this as easy as possible for members, the College of Occupational Therapists and Her Majesty's Revenue and Customs (HMRC) have put together the attached pre-printed letter. All you have to do is 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 prior years are repaid by HMRC by cheque – although they may choose to alter (increase) your tax code for the current year.

#### For example:

- Subscription fees for a professional member are £213.24
- You are entitled to claim tax relief on 50% of this -  $£213.24 \times 50\% = £106.62$
- In other words, you will now no longer pay tax on £107 – at 22% tax, this means that HMRC will owe you over £23 for the year (and, at 40% tax, over £42 for the year).

Membership type	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
	Full fee	Full fee	Full fee	Full fee	Full fee	Full fee
	£	£	£	£	£	£
Professional Members	193.20	193.20	198.00	202.92	208.08	213.24
Discounted Professional Members	144.96	144.96	148.56	152.28	156.00	159.96
Associate Members	115.44	123.72	135.36	138.72	122.04	125.16
Discounted Associate Members	86.64	99.84	101.52	104.04	91.56	93.72
Self Employed	99.84	99.84	102.36	104.88	107.52	110.28
Retired Members	48.00	48.00	49.20	50.40	51.72	52.92

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 50% of this fee is attributable to the College of Occupational Therapists (COT) and therefore may be claimed as tax relief. *Please note that COT is listed in your published list of approved societies as "Occupational Therapists, College of".* A list of fees for the year is also included below.

The total subscription fee paid to BAOT for the year(1) \_\_\_\_\_ was £ \_\_\_\_\_  
The total subscription fee paid to BAOT for the year(2) \_\_\_\_\_ was £ \_\_\_\_\_  
The total subscription fee paid to BAOT for the year(3) \_\_\_\_\_ was £ \_\_\_\_\_  
The total subscription fee paid to BAOT for the year(4) \_\_\_\_\_ was £ \_\_\_\_\_  
The total subscription fee paid to BAOT for the year(5) \_\_\_\_\_ was £ \_\_\_\_\_  
The total subscription fee paid to BAOT for the year(6) \_\_\_\_\_ was £ \_\_\_\_\_

I therefore wish to claim tax relief on 50% of these annual amounts – totalling £ \_\_\_\_\_

Membership type	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
	Full fee	Full fee	Full fee	Full fee	Full fee	Full fee
	£	£	£	£	£	£
Professional Members	193.20	193.20	198.00	202.92	208.08	213.24
Discounted Professional Members	144.96	144.96	148.56	152.28	156.00	159.96
Associate Members	115.44	123.72	135.36	138.72	122.04	125.16
Discounted Associate Members	86.64	99.84	101.52	104.04	91.56	93.72
Self Employed	99.84	99.84	102.36	104.88	107.52	110.28
Retired Members	48.00	48.00	49.20	50.40	51.72	52.92

I declare that the information I have given above is correct to the best of my knowledge and belief. I pay the amount shown out of my earnings and claim the deduction due.

Yours faithfully

