

HM Revenue and Customs  
BX9 1AS

Date:

Income Tax Relief – Police Federation Subscriptions

INLAND REVENUE HEAD OFFICE REFERENCE = SAPP/T1644/23/82/MA

Your Name & Address:

National Insurance Number: \_\_\_\_\_

I am a subscribing member to the Police Federation and have been since (date of either joining the force or date of re-joining).

I understand that there is a national agreement under Inland Revenue Head Office reference number of – SAPP/T1644/23/82/MA for relief from 1st April 1994 to be given on subscriptions to the Police Federation. Accordingly, I wish to make a claim for such reimbursement of that relief. To assist you in assessing my relief the rate of my subscriptions to the Police Federation has been as follows:

**Federation Subscriptions:**

01/04/2015 – 31/03/2016 @ £21.58 pm = £258.96  
01/04/2016 – 31/03/2017 @ £21.58 pm = £258.96  
01/04/2017 – 31/03/2018 @ £21.58 pm = £258.96  
01/04/2018 – 31/03/2019 @ £21.58 pm = £258.96  
01/04/2020 – 31/08/2020 @ £21.58 pm = £107.90

**Subscription amount change:**

01/09/2020 – 31/03/2021 @ £23.58 pm = £165.06

**FLAT RATE EXPENSE  
ALLOWANCE**

06/4/2008 onwards      Tax Relief on the sum of **£140** for the tax year is claimable

I ask that the entitlement to previous years expenses be calculated and put into my current code number as an Early Years Adjustment and any tax overpaid be repaid to me through my wages.

Yours faithfully

Signature.....