

INSERT LOCAL  
TAX OFFICE ADDRESS

Your Name & Address  
National Insurance Number

Date:

Dear Sir,

**Income Tax Relief – Police Federation Subscriptions**

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

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 1<sup>st</sup> 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:

**PROFESSIONAL FEES AND SUBSCRIPTIONS**

<b><u>Federation Subscription Rates</u></b>	<b><u>Subs Paid in Tax Year (April – March)</u></b>
Year 1 <b>£5.42</b> per cal month	<b>£65.04</b>
Year 2 <b>£10.79</b> per cal month	<b>£129.48</b>
Year 3 onwards <b>£21.58</b> per cal month	<b>£258.96</b>

Those Officers that have already been promoted to Sergeant under the fast track entry process and would still be paying reduced subscriptions rates on or after the 1<sup>st</sup> September 2015 will go onto the full rate subscription at that date.

**FLAT RATE EXPENSE ALLOWANCE**

06/04/2002 – 05/04/2007 Tax Relief on the sum of **£55** per tax year is claimable

06/04/2007 – 05/04/2008 Tax Relief on the sum of **£110** for the tax year is claimable

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.....