



2Q2

Date as Postmark

Dear Member

**TAX RELIEF ON SUBSCRIPTION FEES TO PROFESSIONAL ASSOCIATION**

I refer to your recent enquiry with regard to the annual subscription rates for Association membership over the past few years and detail below the full rates, which have applied since 2011. Two-thirds of the annual subscription payable to the Association is allowable for income tax relief. Section 343, Part 5, Chapter 2 of the Income tax (Earning and Pensions) Act 2003. Further information on how to make a claim can be found on the HMRC website <https://www.gov.uk/tax-relief-for-employees/professional-fees-and-subscriptions>

If you pay your subscription annually by 31 January each year you should deduct one-twelfth from the rates listed as this method of payment enjoys a rebate of one month's subscription. If you are a temporary/part-time or job-share member the annual rate paid would be half those quoted.

For your information I also note the GTCS rates which have applied over the last few years.

<u>SSTA Rates</u>		<u>GTC Rates</u>	
2011	£178.80	01/04/2011 to 31/03/2012	£45.00
2012	£180.00	01/04/2012 to 31/03/2013	£45.00
2013	£181.20	01/04/2013 to 31/03/2014	£45.00
2014	£181.20	01/04/2014 to 31/03/2015	£50.00
2015	£182.40	01/04/2015 to 31/03/2016	£50.00
2016	£183.30	01/04/2016 to 31/03/2017	£50.00
2017	£186.40	01/04/2016 onwards	£65.00
2018	£186.90		

Yours sincerely

Andrew Brown  
Office Manager