



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 2017. 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 GTC rates which have applied over the last few years.

<u>SSTA Rates</u>	<u>GTC Rates</u>
2019 £187.20	01/04/2015 to 31/03/2016 £50.00
2022 £191.40	01/04/2016 to 31/03/2017 £50.00
2021 £191.40	01/04/2017 onwards £65.00
2022 £193.80	
2023 £201.00	
2024 £216.00	

There are specialist firms that can assist you in doing this and at the same time, check if you have been missing out on any other tax allowances or been given the wrong tax code by HMRC meaning you are owed a tax refund.

The Tax Refund Company is one such firm and has helped over 140,000 teachers. They can quickly find out if it's worth having your tax codes checked by visiting [www.thetaxrefundcompany.co.uk](http://www.thetaxrefundcompany.co.uk)

Yours sincerely

Andrew Brown  
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