

Claiming tax relief on subscriptions

HM Revenue and Customs (HMRC) allow individuals to **claim tax relief** on **professional subscriptions** which must be paid to carry out a job.

The PSA subscription rates are as follows:

YEAR	PSA SUBS	
	Annual	Monthly
1-Apr-15 to 31-Mar-16	£399	£33.25
1-Apr-16 to 31-Mar-17	£408	£34.00
1-Apr-17 to 31-Mar-18	£416	£34.67
1-Apr-18 to 31-Mar-19	£436.80	£36.40
1-Apr-19 to 31-Mar-20	£444	£37.00
1-Apr-20 to 31-Mar-21	£451.20	£37.60

Self-Assessment

Individuals can amend a submitted tax return for tax years 18/19 & 19/20 online.

For earlier years you will have to write to HMRC and include the following details

- the tax year you are correcting
- why you think you have paid too much or little tax
- how much you think you've over or underpaid

You can claim a refund up to 4 years after the end of the tax year it relates to. If you're making a claim, also include in your letter:

- that you are making a claim for 'overpayment relief'
- proof that you had paid tax through Self-Assessment for the relevant period
- how you want to be repaid
- that you have not previously tried to claim back this refund
- a signed declaration saying that the details you have given are correct and complete to the best of your knowledge

Changes to your bill:

You will see your amended bill straight away if you updated your tax return online. Within 3 days, your statement will also show:

- the difference from the old one, so you can see whether you owe more tax or have overpaid
- any interest

To view this, [sign in using your Government Gateway user ID and password](#) and choose 'View statements' from the left-hand menu.

If you are owed a refund:

To claim a refund, go to 'Request a repayment' from the left-hand menu within your HMRC online account. Allow 4 weeks for your refund to be sent to your bank account.

Tax relief through PAYE

Please contact HMRC either by phone (0300 200 3300) or social media. You must have your National Insurance number with you.

You and your employer will be sent a change of coding notification.