

# Claim tax relief on your annual BMA subscription

## Your British Medical Association (BMA) subscription

Under section 344 of the Income Tax (Earnings & Pensions) Act 2003, the membership fee paid as an annual subscription to the BMA (being a professional body) may be allowable as a deduction from earnings from an employment.

You may be able to claim for the current year, and for earlier tax years on this form. The tax year begins on April 6th in one year and ends on April 5th the following year. To request details of your BMA subscription payments please email [membership@bma.org.uk](mailto:membership@bma.org.uk)

**Please note:** You may not be able to claim tax relief on all of your annual BMA subscription and your claim may also depend on your personal circumstances.

## Other subscriptions and fees

You may also be able to claim tax relief on fees and subscriptions to other professional bodies, dependent upon your personal circumstances. Please refer to [HMRC guidance](#) for a list of eligible organisations and please contact the relevant organisation for full details of their subscription or fee.

## Completing this form

Simply complete this form and **return it to your tax office**. Your employer will give you the address of your tax office. If you are a non UK tax payer you are not eligible to claim tax relief.

### PLEASE PRINT IN BLOCK CAPITALS

National Insurance number:	Payroll number:
Surname:	First name:
Home address inc. postcode:	Job title:
Name of employer:	Employer address inc. postcode

(Please use full name of the professional body and please use additional space overleaf if required.)



Subscription or membership fee	Tax years					
	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017
British Medical Association	£	£	£	£	£	£
	£	£	£	£	£	£
	£	£	£	£	£	£
	£	£	£	£	£	£
	£	£	£	£	£	£
	£	£	£	£	£	£
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	£	£	£	£	£	£
	£	£	£	£	£	£
	£	£	£	£	£	£
	£	£	£	£	£	£
	£	£	£	£	£	£

HMRC information states that there are time limits for making a backdated tax relief claim. This is generally four years prior to the current tax year but this may depend on your personal circumstances.

#### Declaration

- I confirm that for each tax year for which I have claimed, I worked as a doctor.
- I declare that the information given is correct, to the best of my knowledge and belief, and that I pay each amount out of my earnings and that I will notify the Inland Revenue immediately if I am no longer entitled to tax relief.

Signed \_\_\_\_\_ Date \_\_\_\_\_

**This form is not intended to give any tax advice and may not be relied upon as such. The BMA is not authorised to give any tax advice – you should consult a suitably qualified tax adviser if you have any questions.**