



The Geological Society

Claim for tax relief on the annual Fellowship fee payable to The Geological Society of London (For UK Tax Payers)

The Geological Society of London is listed on H M Revenue and Custom's 'List 3'. This shows those bodies for which members may be able to claim tax relief on subscriptions. If you pay an annual Fellowship fee to The Geological Society of London out of your own pocket, you are a UK taxpayer, and you meet the conditions set out in the Declaration below, then you may be able to get tax relief for these costs. You may use this form to supply the required details to the tax office. When you have completed and signed it, send the form to your tax office. **DO NOT SEND IT TO THE GEOLOGICAL SOCIETY.** Your employer should be able to tell you the address of your tax office if you do not know it.

Surname _____

First name(s) _____

Fellowship number (see renewal invoice) _____

National Insurance Number _____

Tax reference (if known) _____

Name of your current employer _____

Current job title _____

CLAIM

I claim tax relief on the full cost of my annual Fellowship fee to The Geological Society of London. Please amend my PAYE code to allow for this relief.

Tax year _____

Fee paid _____

DECLARATION

I confirm that

- To the best of my knowledge and belief the details given above are correct and complete.
- Membership of The Geological Society is wholly and exclusively relevant to my employment.
- I will tell H M Revenue and Customs immediately if I am no longer entitled to tax relief for the costs of my annual Fellowship fee to The Geological Society of London.
- I have not already claimed this relief.
- I am a UK taxpayer and pay the fee out of my net (after tax) earnings.

Signed _____

Date _____

Claiming tax relief on Fellowship fees.

This note explains how tax relief may be claimed on the cost of eligible membership fees. It sets out the general principles only and does not constitute financial advice. If you are at all uncertain about any aspect covered by this document then you should seek guidance from an accountant or financial adviser.

Am I eligible for tax relief?

- Tax relief may be provided against the fees payable to an eligible body by a UK taxpayer in relevant employment. The Geological Society is an eligible body for these purposes.
- You must pay the fees concerned out of your own pocket (including Direct Debit payments and those made by salary deduction after tax through your employer).
- You cannot claim tax relief if someone else pays your subscription on your behalf.

What is relevant employment?

Relevant employment is any employment related to membership of the eligible body concerned, in this case geology. It can include full-time, part-time and consultancy work. You do not have to be a geologist but Society membership must be relevant to the work that you do.

How is tax relief claimed?

If you are eligible and in relevant employment then you should notify your tax office of the fees paid. You may do this by letter or when completing a tax return. You may also do so by completing the form provided overleaf.

What Fellowship fees may I claim tax relief for?

If relevant to your employment, you may claim tax relief on:

- annual Fellowship fee and associated supplements
- annual Chartered Geologist supplement
- annual Chartered Scientist supplement

Who is the form for?

This form is for any Fellow in employment who wishes to claim tax relief on Fellowship fees paid to The Geological Society. Do not use this form if you have already written to your tax office or included details within a Self-Assessment form with the intention of claiming relief. Do not use this form if you have already claimed tax relief for membership fees. If you need to notify the tax office of any changes then write to them directly.

Where do I find my National Insurance Number?

Your National Insurance Number should be quoted on your payslip, form P60, any letter from the Tax Office or the Department for Work and Pensions.

Where do I send my claim?

Send any claim, whether using this form or other means, directly to your tax office. The address and your tax reference should be shown on any letter from them. If you cannot find the address or your tax reference then your employer's payroll department should be able to help you.

How will I receive any relief to which I am entitled?

If you are entitled to tax relief it will normally be received through an adjustment to your tax code.

How much relief will I get?

The tax office will calculate your entitlement to tax relief based upon the information provided. Relief is potentially available on the value of the fees paid at the highest rate of tax that you currently pay (i.e. 20%, 40% or 45%). It may be subject, however, to restrictions. If you do not understand or disagree with how the tax office has calculated your relief then you should seek an explanation directly from them.

What about future years?

The adjustment to your tax code will be carried forward to following tax years and continue until you notify HM Revenue and Customs of any change in the amount of the fee or change of circumstances. Please remember that you must tell your tax office if you no longer pay the Fellowship fee, are no longer in relevant employment, or otherwise fail to meet the eligibility criteria set out above.