

Joint statement on claiming tax relief for professional fees while employed on a UK medical training contract

The Joint Royal Colleges of Physicians Training Board (JRCPTB) and MRCP(UK) have issued the following guidance on claiming tax relief on professional fees for physician trainees who are currently in UK core and specialty medical training.

JRCPTB enrolment fees

Her Majesty's Revenue and Customs (HMRC) agreed that with effect from 10 May 2013 mandatory trainee registration fees *are* tax deductible. Tax relief can therefore be claimed on all enrolment fees paid to JRCPTB on or after this date. JRCPTB enrolment fees paid before this date are not eligible for tax relief.

The JRCPTB does not provide receipts for the payment of enrolment fees. Trainees should receive confirmation of payment when they complete their enrolment online. This should be sufficient confirmation (receipt) that you have paid your training fees or you can use the PayPal confirmation authorisation codes as a means of evidence of your payment.

MRCP(UK) examination fees

If you are employed on a UK training contract as either a Core or Specialty Trainee you *may* be eligible for tax relief on MRCP(UK) and Specialty Certificate Examination (SCE) fees paid within the last four tax years, providing you paid the examination fee yourself. A number of UK trainees have informed us that they have successfully claimed tax relief. For more information please see the [HMRC website](#).

Further information on how to apply for tax relief

- Guidance on how to claim relief for fees can be found on the [GOV.UK website](#).
- Background information on claiming expenses where education is part of the duties of the employment can be found on the [HMRC website](#).

To claim tax relief, trainees have told us that you can either:

- complete a form P87: Tax relief for expenses of employment, available to download from the [HMRC website](#);
- complete a self-assessment tax return and include details on the employment page (if you are already in self-assessment or the expenses amount to more than £2,500);
- write a letter to HMRC stating that: you are employed under a training contract (provide a letter from your Deanery/ LETB or your employment contract to support this);
 - you took (specify) mandatory examination/s run by MRCP(UK) to meet the requirements of your training programme and believe that the cost of the examination/s is now tax deductible;
 - reference the case of Revenue & Customs Commissioners v Dr Piu Banerjee ([2010] EWCA Civ 843); and HMRC guidance EIM32546 which states that: 'Failure to...obtain the qualification will mean that he cannot proceed to the next stage of his chosen profession'.

HMRC will require proof of payment for examination fees paid (eg credit card or bank statement).

Please note that JRCPTB and MRCP(UK) are unable to provide advice about your personal tax affairs. If you believe you are eligible to claim, please seek advice from your own personal tax adviser.