



Tax rates and allowances 2018-19

Employee tax relief on business expenditure not repaid by Employer

You are entitled to claim any expenditure wholly incurred for business that in no way is used for private use that has not been reimbursed by the employer.

To be able to claim tax relief you must keep all receipts of expenditure incurred.

You must claim the relief within 4 years of the tax year end that you spent the money.

How do you claim?

Claims of less than £2,500

1. If you already complete a self-assessment tax return you must claim the relief on the tax return
2. If you don't complete a self-assessment tax return you will need to complete form P87 and return it to the address on the form.
3. If you had a successful claim last tax year you may be able to make your claim by phone.

Claims more than £2,500

If your claim for expenses is greater than £2,500 then you must make your claim on a self-assessment tax return.

Types of expenditure that relief can be claimed

Uniforms, Work Clothing and tools

You can claim tax relief on the cost of:

- Repairing or replacing small tools you need to do your job (for example, scissors or an electric drill)
- Cleaning, repairing or replacing specialist clothing (for example, a uniform or safety boots).

You can't claim relief on the initial cost of buying small tools or clothing for work

Note

- If you need to buy other equipment to use in your job, you can claim capital allowances instead.

What you can claim

You can either claim:

- For what you've spent – you'll need to keep receipts
- A flat rate deduction – amounts that HM Revenue and Customs (HMRC) has agreed that are typically spent each year by employees in different occupations (see list below)



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Please note for general laundry expenses for uniforms and other protective clothing not covered by the agreements in the following table, from tax year **2008-09 onwards**, you will be able to claim £60 in tax relief.

You don't need to keep records of what you've paid if you claim a flat rate deduction.

| Industry | Occupation | Deduction for 2008-09 onwards |
|------------------------------|---|-------------------------------|
| Agriculture | All workers | £100 |
| Airlines | Pilots and co-pilots: see EIM50050: www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim50050 | See note 1 |
| | Cabin Crew: see EIM50070: www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim50070 | See note 2 |
| Aluminium | a. Continual casting operators, process operators, de-dimplers, driers, drill punchers, dross unloaders, firemen, furnace operators and their helpers, leaders, mould-men, pourers, remelt department labourers and roll flatteners | £140 |
| | b. Cable hands, case makers, labourers, mates, truck drivers and measurers and storekeepers | £80 |
| | c. Apprentices | £60 |
| | d. All other workers | £120 |
| Armed forces | See EIM50125: www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim50125 | See note 3 |
| Banks and Building Societies | Uniformed doormen and messengers | £60 |
| Brass and Copper | Braziers, coppersmiths, finishers, fitters, moulders, turners and all other workers | £120 |
| Building | a. Joiners and carpenters | £140 |
| | b. Cement works, roofing felt and asphalt labourers | £80 |
| | c. Labourers and navvies | £60 |
| | d. All other workers | £120 |
| Building Materials | a. Stone masons | £120 |
| | b. Tilemakers and labourers | £60 |
| | c. All other workers | £80 |
| Clothing | a. Lacemakers, hosiery bleachers, dyers, scourers and knitters, knitwear bleachers and dyers | £60 |
| | b. All other workers | £60 |



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| Industry | Occupation | Deduction for 2008-09 onwards |
|---|--|-------------------------------|
| Constructional Engineering | a. Blacksmiths and their strikers, burners, caulkers, chippers, drillers, erectors, fitters, holders up, markers off, platers, riggers, riveters, rivet heaters, scaffolders, sheeters, template workers, turners and welders | £140 |
| | b. Banksmen, labourers, shop-helpers, slewers and straighteners | £80 |
| | c. Apprentices and storekeepers | £60 |
| | d. All other workers | £100 |
| Electrical and Electricity Supply | a. Those workers incurring laundry costs only | £60 |
| | b. All other workers | £120 |
| Trades ancillary to engineering | a. Pattern makers | £140 |
| | b. Labourers, supervisory and unskilled workers | £80 |
| | c. Apprentices and storekeepers | £60 |
| | d. Motor mechanics in garage repair shop | £120 |
| | e. All other workers | £120 |
| Fire Service | Uniformed fire fighters and fire officers | £80 |
| Food | All workers | £60 |
| Forestry | All workers | £100 |
| Glass | All workers | £80 |
| Healthcare staff in the National Health Service, private hospitals and nursing homes (All rates apply from 6 April 2014) | a. Ambulance staff on active service | £185 |
| | b. Nurses, midwives, chiropodists, dental nurses, occupational, speech, physiotherapists and other therapists, healthcare assistants, phlebotomists and radiographers. For shoes and stockings/tights allowance, see EIM67200: www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim67200 | £125 Also see note 4 |
| | c. Plaster room orderlies, hospital porters, ward clerks, sterile supply workers, hospital domestics and hospital catering staff | £125 |
| | d. Laboratory staff, pharmacists and pharmacy assistants | £80 |
| | e. Uniformed ancillary staff: maintenance workers, grounds staff, drivers, parking attendants and security guards, receptionists and other uniformed staff | £80 |
| | | |
| Heating | a. Pipe fitters and plumbers. | £120 |
| | b. Coverers, ladders, domestic glaziers, heating engineers and all their mates | £120 |
| | c. All gas workers and all other workers | £100 |



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| Industry | Occupation | Deduction for 2008-09 onwards |
|--|---|-------------------------------|
| Iron Mining | a. Fillers, miners and underground workers | £120 |
| | b. All other workers | £100 |
| Iron and Steel | a. Day labourers, general labourers, stockmen, timekeepers, warehouse staff and weighmen | £80 |
| | b. Apprentices | £60 |
| | c. All other workers | £140 |
| Leather | a. Curriers (wet workers), fellmongering workers and tanning operatives (wet) | £80 |
| | b. All other workers | £60 |
| Particular Engineering | a. Pattern makers | £140 |
| | b. Chainmakers; cleaners, galvanisers, tinnerns and wire drawers in the wire drawing industry and toolmakers in the lock making industry | £120 |
| | c. Apprentices and storekeepers | £60 |
| | d. All other workers | £80 |
| Police Force | Police officers (ranks up to and including Chief Inspector). | £140 |
| | Community support officers, and other police employees, see EIM68130: www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim68130 | See note 5 |
| Precious Metals | All workers | £100 |
| Printing | a. Letterpress Section-electrical engineers (rotary presses), electrotypers, ink and roller makers, machine minders (rotary), maintenance engineers (rotary presses) and stereotypers | £140 |
| | b. Bench hands (periodical and bookbinding section), compositors (letterpress section), readers (letterpress section) telecommunications and electronic section wire room operators, warehousemen (paper box making section) | £60 |
| | c. All other workers | £100 |
| Prisons | Uniformed prison officers | £80 |
| Public Service: Docks and Inland Waterways | a. Dockers, dredger drivers and hopper steerers | £80 |
| | b. All other workers | £60 |
| Public Service: Public Transport | a. Garage hands including cleaners | £80 |
| | b. Conductors and drivers | £60 |
| Quarrying | All workers | £100 |
| Railways | See the appropriate category for craftsmen (for example engineers, vehicles, etc.) All other workers | £100 |



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| Industry | Occupation | Deduction for 2008-09 onwards |
|-------------------------------|--|-------------------------------|
| Seamen | a. Passenger liners | £165 |
| | b. Cargo vessels, tankers, coasters and ferries | £140 |
| Shipyards | a. Blacksmiths and their strikers, boilermakers, burners, carpenters, caulkers, drillers, furnacemen (platers) holders up, fitters, platers, plumbers, riveters, sheet iron workers, shipwrights, tubers and welders | £140 |
| | b. Labourers | £80 |
| | c. Apprentices and storekeepers | £60 |
| | d. All other workers | £100 |
| Textiles and Textile Printing | a. Carders, carding engineers, overlookers and technicians in spinning mills | £120 |
| | b. All other workers | £80 |
| Vehicles | a. Builders, railway vehicle repairers and railway wagon lifters | £140 |
| | b. Railway vehicle painters, letterers, and builders' and repairers' assistants | £80 |
| | c. All other workers | £60 |
| Wood and Furniture | a. Carpenters, cabinetmakers, joiners, wood carvers and woodcutting machinists | £140 |
| | b. Artificial limb makers (other than in wood), organ builders and packaging case makers | £120 |
| | c. Coopers not providing their own tools, labourers, polishers and upholsterers | £60 |
| | d. All other workers | £100 |

In the table:

- In the entry relating to aluminium, "firemen" means persons engaged to light and maintain furnaces;
- "Constructional engineering" means engineering undertaken on a construction site, including buildings, shipyards, bridges, roads and other similar operations; and
- "Particular engineering" means engineering undertaken on a commercial basis in a factory or workshop for the purposes of producing components such as wire, springs, nails and locks.



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Notes

1. Airline pilots: industry wide FRE for 2013-14 onwards: introduction.
HMRC and the British Airline Pilots' Association (BALPA) have agreed an increase to the industry wide Flat Rate Expenses allowance (FRE) which applies to all uniformed commercial pilots and co-pilots (including helicopter pilots), and other uniformed flight deck crew, for 2013-14 onwards. The agreement updates the national agreement that was effective from 2006-07 onwards, which in turn replaced all locally agreed FREs for the employees concerned.

The main features of the agreement are:

- The FRE applies to all uniformed commercial pilots, co-pilots and other uniformed flight deck crew working in the UK
- It does not apply to cabin staff (stewards and stewardesses)
- The basic FRE is £1,022 and it applies from 2013-14. For details of what is included, see:
 - EIM50052 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim50052>) and
 - EIM50059 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim50059>)
- There is a further expenses' deduction (EXP) of £110 to cover the allowable cost of travel to certain regular, specified activities, see:
 - EIM50060 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim50060>)

For a full summary of what can be allowed under the terms of this agreement, see:

- EIM50051 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim50051>)

2. Airline cabin crew: Industry wide FRE from 2013-14 onwards: introduction and summary.
HMRC and the Unite union have agreed an industry wide Flat Rate Expenses allowance (FRE) which applies to all uniformed cabin staff (stewards and stewardesses), for 2013-14 onwards. The agreement replaces all locally agreed FREs for the employees concerned.

The main features of the agreement are:

- The new FRE applies to all uniformed cabin staff (stewards and stewardesses).
- The FRE is £720, and it applies from 2013-14.
- The FRE of £720 includes the cost of cleaning and laundering items of uniform, but not the cost of the uniform itself. Most airlines provide uniforms for their employees. Where, exceptionally, the employer requires employees to wear a uniform but does not provide one, the employees are entitled to a deduction under Section 336 ITEPA 2003 for the cost of replacing (but not the initial purchase) of items of uniform.
- For what is regarded as a "uniform" for this purpose see:
 - EIM32475 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32475>)

An employee who is required to provide their own uniform may obtain relief for the cost (on the replacement basis mentioned above) in addition to the £720 FRE.



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3. Tax treatment of armed Forces: Flat Rate Expenses for laundering of uniforms.
HMRC and the Ministry of Defence have agreed a Flat Rate Expense Allowance (FRE) to apply to Armed Forces Regulars or Reservists on mobilisation or Full Time Reserve Service engagements.

The FRE covers the costs incurred by service personnel on the laundering of uniforms which are not cleaned at public expense and has been agreed in the following amounts:

- Other Ranks in the Army, RAF and Royal Marines - £100
- Ratings in the Royal Navy - £80.

Service personnel do not need to make individual claims to HMRC for the FRE as:

- from 2014-15, onwards relief will be given under a net pay arrangement operated by MoD;
- relief for all in date years has been given to qualifying service personnel through adjustments to their 2013-14 PAYE codes.

4. Tax treatment of nurses: expenses deductions: shoes and stockings/tights allowance.

Section 336 and 367 ITEPA 2003

Expenses deductions may be permitted to nurses of all grades including midwives, for expenditure incurred and defrayed by them on the repair and renewal of shoes and stockings/tights:

- shoes: where the wearing of a prescribed style is obligatory in the hospital or other workplace in which they may work allow £12 per year
- stockings/tights/socks: where the wearing of a prescribed style or colour is similarly obligatory, allow £6 per year.

References to a nurse should be taken for this purpose to include nurses and midwives of all grades and includes auxiliaries, students, dental nurses, nursing assistants and healthcare assistants or workers.

5. Tax treatment of members of the police service: flat rate expenses allowance.

For 2008-09 onwards, the flat rate expenses deduction (FRE) for police officers up to and including the rank of Chief Inspector is £140 per year. The allowance can be given irrespective of whether an officer's current duties require them to wear a uniform.

(For earlier years see:

- EIM32712 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32712>)

Police Community Support Officers wear a uniform which is identical, apart from its insignia, to that of a uniformed police officer. They may also be given the flat rate expenses deduction of £140 per year.

Other police service employees who are responsible for cleaning their own uniforms can be given the £60 deduction set out in:

- EIM32485 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32485>)

About Special Constables, see:

- EIM68131 (<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim68131>)



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Sections 328 and 329 ITEPA 2003

Two of the basic rules relating to employees' expenses (including flat rate expenses) are that:

- expenses can only be set against the earnings from the employment to which they relate (Section 328 ITEPA 2003), and
- the deductible expenses cannot exceed the earnings from that employment (Section 329 ITEPA 2003).

Special Constables are volunteers, who usually receive no pay for their police duties. It follows that they have no income against which a FRE deduction can be given. In no circumstances should a Special Constable be given a police officer's FRE allowance in the PAYE code for their full-time employment.

If, exceptionally, a Special Constable receives a bounty, or some other form of remuneration for their police duties, the police authority should apply PAYE to the payment(s) in the normal way. A FRE allowance can then be given in the code for the Special Constable's police service employment.

Business mileage, fuel and electricity costs

See separate section in this booklet.

Travel and overnight expenses

If you must travel for work you can claim tax relief on the following expenses only if your company doesn't reimburse you for the costs incurred. If the company partially reimburses you the costs incurred you can claim tax relief on the difference between total costs incurred and sum reimbursed by the company.

- Public transport costs
- Hotel accommodation
- Food and drink
- Congestion charges and tolls
- Parking fees
- Business phone calls, fax and photocopying costs.

Please note: you cannot claim for travelling to where you work, unless it's a temporary place of work.

Professional fees and subscriptions

You can reclaim tax on fees or subscriptions you pay to HMRC approved professional organisations – but only if you must have a membership to do your job or it is helpful for your work.

You can't claim tax back on fees or subscriptions you've paid to professional organisations not approved by HMRC, or for

- Life membership subscriptions
- Fees or subscriptions you haven't paid for yourself (for example, if your employer has paid for them direct or has reimbursed you for them)



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The organisation you have paid your fees or subscriptions to should be able to inform you whether they are approved by HMRC or not.