

There are two expenses that Police Officers can claim in each tax year: -

1. **Total Police Federation Subscriptions** – the total amount of subscriptions paid by the Officer in each tax year
2. **Flat Rate Trade Allowance** – an allowance available to **ALL** Officers. The rates are as follows: -

<u>Tax Year Ended</u>	<u>Allowance</u>
5 April 2005	£ 55.00
5 April 2006	£ 55.00
5 April 2007	£ 55.00
5 April 2008	£ 110.00
5 April 2009	£ 140.00
5 April 2010	£ 140.00
5 April 2011	£ 140.00

Officers are entitled to claim back their expenses with HMRC from the year ended 5 April 2005 onwards, if they have not already done so.

Form P87 should be completed for each year, enabling expenses to be declared and a refund claimed. Once HMRC have processed the forms the expenses should be included in the individuals tax code for the 2011 year onwards.

Form P87 can be found by following this link:

<http://www.hmrc.gov.uk/forms/p87.pdf>

For more information please contact our Tax Manager, Peter Erskine:

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