

(Your Address)

HM Revenue & Customs
George Stephenson House
St Mark's Court
Thornaby
Stockton on Tees
TS17 6QP

Dear Sir / Madam

Your reference: 406/N8086

My national Insurance number

My force payroll number

My date of appointment

I have been a serving police officer with North Yorkshire Police since the above date.

My Staff Association, the Police Federation of England and Wales, tell me that an agreement has been reached over tax relief on subscriptions since April 1994.

I understand that the HM Revenue & Customs head office reference is:

SAPP/T1644/23/82/MA

I understand that until late 2007 North Yorkshire Police made the tax relief deductions at source but have since been instructed by yourselves to refrain from doing so.

To assist you in assessing my relief the rate of my subscriptions to the Police Federation has been as follows:

Federation Subscription Rates		Subscription Paid/Due in Tax Year
01/01/99-31/12/99	£12.00 per cal month	01/04/99 to 31/03/00 = £148.68
01/01/00-31/12/00	£13.56 per cal month	01/04/00 to 31/03/01 = £162.72

01/01/01-31/12/01	£13.56 per cal month	01/04/01 to 31/03/02 = £164.19
01/01/02-31/12/02	£14.04 per cal month	01/04/02 to 31/03/03 = £170.16
01/01/03-31/12/03	£14.60 per cal month	01/04/03 to 31/03/04 = £176.76
01/01/04-31/12/04	£15.12 per cal month	01/04/04 to 31/03/05 = £182.88
01/01/05-31/12/05	£15.60 per cal month	01/04/05 to 31/03/06 = £188.76
01/01/06- 31/12/06	£16.12 per cal month	01/04/06 to 31/03/07= £194.61
01/01/07 – 31/12/07	£16.51 per cal month	01/04/07 to 31/03/08 = £199.68
01/01/08 – 31/12/08	£17.03 per cal month	01/04/08 to 31/03/09 = £205.92
01/01/09 – 31/12/09	£17.55 per cal month	01/04/09 to 31/03/10 = £210.60
01/01/10 – 31/12/10	£17.55 per cal month	01/04/10 to 31/03/11 = £222.69
01/01/11 – 31/12/11	£21.58 per cal month	01/04/11 to 31/03/12 = £258.96
01/01/12 – 31/12/12	£21.58 per cal month	01/04/12 to 31/03/13 = £258.96
01/01/13 – 31/12/13	£21.58 per cal month	01/04/13 to 31/03/14 = £258.96
01/01/14 – 31/12/14	£21.58 per cal month	01/04/14 to 31/03/14 = £258.96
01/01/15 – 31/12/15	£21.58 per cal month	01/04/15 to 31/03/15 = £258.96

I therefore request you check my records for the relevant years to ensure I have been getting my full allowance. For any period where I have not I wish to apply for relief on those subscriptions, as per the agreement outlined above.

I also wish to claim the relevant proportion of the £55 per annum Flat Rate allowance, up to 31 March 2007 which was increased to £110 per annum with effect from 1 April 2007, and then to £140 with effect from 1 April 2008 also agreed by the Police Federation with you.

I ask that the entitlement to previous years expenses be calculated and put into my current code number as an Early Years Adjustment and any tax overpaid be repaid to me through my wages.

Thank you for your assistance in this matter.

Yours faithfully