

**SERVING FIREFIGHTERS**



**SERVING THE COMMUNITY**

**RFU**

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**John Barton: National General Secretary**

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## **Tax Claim for Cleaning of Uniform for Retained Personnel**

The Inland Revenue makes provision for a tax allowance for individuals in respect of the cost of cleaning certain items of uniform in cases where the FRS does not provide for cleaning or laundry of these items.

This tax allowance will apply where:

- a) The uniform has been provided by the Service
- b) The brigade does not provide any means of cleaning your uniform, e.g. shirts, working rig, tee shirts, socks, etc.
- c) You are put to additional cost in laundering or cleaning the uniform, especially when the items are contaminated

You can claim an allowance on your tax return of £80.00 for the tax year 2009/10 onwards.

You should enter the following details on your self-assessment tax return (if applicable)

Enter the following details in box 1.33 "Fixed deductions for expenses":

***"Retained Firefighter uniform cleaning and laundry-extra statutory concession"***

then enter "£80", or whatever you have actually spent below this amount, in the box alongside.

Alternatively, if you are self-employed, your accountant should be able to include this claim in with your tax return, or you can write to the Inland Revenue, on the lines of:

***I understand there is an agreement with the Inland Revenue to allow an Extra Statutory Concession in respect of cleaning the uniform and protective clothing of uniformed firefighters . I wish to claim this deduction for the year 2009/10 and for the years.....(include appropriate years). Then give the amount to be claimed for each year***

*The Inland Revenue concession states:-*

"These deductions are given without enquiry as to the amount of expenditure actually incurred by individual employees, provided it is the employees responsibility to bear the cost in full".

**John Barton**  
**National General Secretary**

**Template letter**

Your Name  
Your Address  
Your National Insurance Number

Date:

Repayment Claim  
HMRC  
PAYE  
PO BOX 1970  
Liverpool  
L75 1WX

Dear Sir/Madam

**RE: Expenses Allowance**

I have been employed at XX FRS, Location since (Date of Starting at Employment). I am obliged to launder the uniform, which is supplied to me by the Service. I therefore wish to claim an expenses allowance of £80 for each year since the above date.

Yours faithfully

Your Name  
Your Tax code