

CIfA SUBSCRIPTIONS - CLAIMING BACK YOUR TAX

If you have not claimed your CIfA subscription against income tax in any tax year for the past 6 years.

For employees

If you complete a tax self-assessment form and wish to claim your tax back for the current tax year only, simply fill in the appropriate box on the form.

If you do not complete a tax return, or wish to claim for earlier years, write to your tax office giving details of how much you paid to CIfA and when. If your records are incomplete please write to CIfA office giving, if possible, your membership number and your membership grade in the years in question. You also need to tell your tax office why your subscription is a necessary expense: explaining that you are an archaeologist and that CIfA is your professional body will suffice. Don't be worried that writing to your tax office will mean that you will be sent self-assessment forms in the future – the Inland Revenue has assured us that this is not the case.

For the self-employed

If you wish to claim for the current year only, include your subscription under 'business expenses' on your tax return. If you wish to claim for earlier years, write to your tax office giving the information detailed under 'For employees' above

Please note:

- Missed claims can only go back 6 years.
- This advice note is based on information given to CIfA by the Inland Revenue. More detailed advice is available from your local Tax Enquiry Centre www.hmrc.gov.uk/enq/index.htm
- Always quote your tax reference number. This can be obtained from your employer or from your tax office. It helps if you can quote your National Insurance number.
- If you have been sent a self-assessment form you may have been given a new tax reference number. This is the one to use in correspondence
- Some tax offices may have the Institute listed under 'F' for 'field' rather than 'I' for 'institute'