*Once Completed send to*

Self-Assessment / PAYE (delete as appropriate)

HMRC

BX9 1AS

UK

NI number:

Employer's PAYE reference if employed (not if self-employed)

Personal UTR (Unique Taxpayer Reference) which is a 10-digit number usually shown as two groups of 5 digits (those doing Self-assessment will have this on their statements)

**Re: Tax adjustment for [enter your name]**

Dear Tax Inspector

In year xxxx, whilst employed under a training contract to qualify as an Intensive Care Medicine (ICM) doctor, I sat xxxx [number] mandatory examinations organised by the Royal College of Anaesthetists (RCoA) which were a requirement to complete my training.

At that time I was informed that the substantial cost of these exams was not tax deductible.

However, under advice from my accountant I reviewed your online guidance and it seems that following the case of Revenue & Customs Commissioners v Dr Piu Banerjee ([2010] EWCA Civ. 843 the situation changed significantly.

Your guidance EIM32546 states:

*“A trainee doctor employed as a registrar on a training contract is required, as a stated contractual duty of the employment, to attend various external training courses. As part of the duties of the employment there is a mandatory requirement to maintain a national training number by attending a series of training courses and events. Failure to complete the course and obtain the qualification will mean that he cannot proceed to the next stage of his chosen profession.*

*“Attendance at the training events is an intrinsic part of the employment and one of the duties of the employment. The costs of travel to the events, course fees and other associated costs met by the employee are deductible.”*

Although Dr Banerjee was a dermatology registrar, this is clearly the same case in ICM training. It is impossible to qualify as an ICM doctor without sitting and passing the exams, and if a trainee fails them, he/she is required to take them again until they pass. If, as a trainee, you are unable to pass or unwilling to sit the exams, your training contract would cease.

Furthermore, at EIM32530 the condition is made that “any personal benefit would be incidental and therefore not give rise to a dual purpose of the expenditure”. Once again, this is clearly the case because the sitting of an exam and the costs incurred in doing so in no way improved my ability to be a doctor; they merely tested them.

The details of my training contract, exams and expenditure are:

Name:

Training number:

GMC number:

This is a summary of what I paid to sit my mandatory professional examinations

[Breakdown of all costs by exam]

Total cost of these is £x,xxx, which I believe should have been deducted from my gross income for the purposes of tax in the year xxxx.

For your evidence I have enclosed the following:

1. Proof of my Speciality Training in ICM dated xxxx.
2. Copies of my exam results confirming my assessment dates and that I passed.
3. Proof of payment for each exam.

I would be grateful for your response to this request, detailing how I go about reclaiming the overpaid tax for the year in question. I would prefer a cheque to all other options. Please respond as soon as practicable, as I understand that there is only a four-year window in which to claim these allowances.

Yours faithfully,