



## EMPLOYEES CLOTHING ALLOWANCE

Some years ago, the NTF explored with the Revenue, the possibility of agreeing a standard tax deduction which stable staff could claim to cover the costs of special clothing such as wet weather protection, boots, jodhpurs, etc.

The Revenue's view was that tax districts should resist agreeing to a standard tax deduction but instead ask stable staff to claim for specific items of expenditure supported by receipts. This means that:

- Stable staff will have to keep receipts of expenditure and must submit claims at the end of the tax year. Under HMRC regulations, receipts must be kept for a minimum of 22 months after the end of the tax year of the claim. So, for the year to 5<sup>th</sup> April 2014, the receipts would have to be kept until 5<sup>th</sup> February 2016. Penalties can be levied if these records are not kept.
- In theory there is no limit to the amount that could be claimed but expenditure would have to be justified as being in respect of special clothing worn wholly, exclusively and necessarily for the purposes of the job.

A pro-forma expense claim has been prepared listing the more common items of clothing and equipment for which an allowance might be claimed.

Making a claim does not guarantee that a tax deduction will be given.

**Stable Staff - Expense Claim**

**To H M Inspector of Taxes**

**Their reference**  
**Employee National Insurance Number**

Dear Sir

Claim for a tax deduction in respect of expenses incurred out of my earnings for the year ended 5<sup>th</sup> April [            ]

In the above year, I spent the following sums wholly, exclusively and necessarily in the performance of the duties of my employment. I was not reimbursed the cost of any of these items by my employer:

<b>Items</b>	<b>Amount Spent (including VAT)</b>
Jodhpurs	.....
Riding Boots	.....
Gum Boots	.....
Yard Boots	.....
Wet weather clothing	
Jacket	.....
Coat	.....
Trousers	.....
Travel expenses (not home to work) met by me and not reimbursed by my employer	.....
Other equipment (specify)	.....
Total inc VAT	.....

I confirm that I have kept receipts for all of the expenses claimed above. I understand that I must keep these receipts for your inspection, should you ask to see them, for a period of 22 months following the year of the claim.

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Signature

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Print Name